

CITY GATE COMMUNITY PROJECTS

England & Wales · Charity number 1093245

Details

Status Registered

Legal form Charitable company

Company number [04298200](#)

Registered 2002-07-31

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: THE CHARITY'S OBJECTS ("THE OBJECTS") ARE:- (A) TO ADVANCE EDUCATION IN BRIGHTON AND HOVE AND SUSSEX AND SURREY AND THE SURROUNDING AREA ("THE AREA OF BENEFIT") AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT INCLUDING (THOUGH NOT BY WAY OF LIMITATION) THE PROVISION OF PRE-SCHOOL, AFTER SCHOOL CLUBS, HOMEWORK CLUBS, WRAP AROUND CARE FOR CHILDREN OF VARIOUS AGES, NVQ'S AND OTHER VOCATIONAL COURSE AND TRAINING AND REMEDIAL ADULT EDUCATION. (B) TO RELIEVE PERSON IN NEED, HARDSHIP OR DISTRESS IN THE AREA OF BENEFIT INCLUDING (THOUGH NOT BY WAY OF LIMITATION) HOMELESS PERSONS, ASYLUM SEEKERS, DISABLED PEOPLE IN PARTICULAR THOUGH NOT EXCLUSIVELY BY THE PROVISION OF FOOD, TRAINING, PREGNANCY ADVICE, NEIGHBOURHOOD CARE SERVICES, LUNCH CLUBS AND OTHER SERVICES FOR ELDERLY PEOPLE AND HEALTH BASED SERVICES. (C) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATION PARTICULARLY, BUT NOT EXCLUSIVELY, BY THE PROVISION OF A COMMUNITY CENTRE. (D) THE PROTECTION AND PRESERVATION OF HEALTH BY THE PROVISION OF LOW COST NUTRITIONAL FOOD.

Activities: THE CHARITY'S PURPOSES, FOR THE PUBLIC BENEFIT ARE:1. THE RELIEF OF PEOPLE IN NEED THROUGH FIGHTING HUNGER 2. THE ADVANCEMENT OT ENVIRONMENTAL PROTECTION THOUGH TACKLING FOOD WASTE3. THE ADVANCEMENT OF CITIZENSHIP THROUGH THE PROMOTION OF VOLUNTEERINGTHESE ARE OUTWORKED THROUGH THE WORK OF FARESHARE SUSSEX & SURREY WHICH FIGHTS HUNGER AND TACKLES FOOD WASTE.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SUSSEX - BRIGHTON
- Brighton And Hove
- East Sussex
- Surrey
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£799,523	£1,161,588	£760,481	24
2024-03-31	£960,359	£776,925	£1,122,546	14
2023-03-31	£797,563	£605,896	£939,112	16
2022-03-31	£728,139	£619,258	£747,445	14
2021-03-31	£887,121	£615,084	£638,564	11

Trustees

Name	Role	Appointed
Brooke Courtney		2023-09-14
Caroline Ward		2018-09-01
Crawford Lindsay Simpson Boswell		2026-05-01
David Scott		2025-05-16
Elizabeth Jane Brewer		2020-05-12
Gwynfa Kathrine Davies		2017-09-25
JONATHAN WILKINS		2016-10-11
James Peter Marchant		2020-05-12
Keith Harrison		2018-09-01
Pamela Mitchell		2023-09-14
Suzanne Elizabeth Maine		2022-12-01
Yvonne Au		2017-09-25

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

City Gate Community Projects

(A company limited by guarantee)

Charity registration number: 1093245

Company registration number: 04298200

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

CITY GATE COMMUNITY PROJECTS

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CITY GATE COMMUNITY PROJECTS

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Yvonne Au Elizabeth Brewer Gwyn Davies Keith Harrison Suzanne Maine James Marchant Caroline Ward Jonathan Wilkins Nigel Wright (resigned 30 January 2025) Brooke Courtney Pamela Mitchell Keith Smith (appointed 25 November 2024 and resigned 31 March 2025) David Scott (appointed 16 May 2025)
Secretary	Jonathan Wilkins
Charity Registration Number	1093245
Company Registration Number	04298200
Registered Office	The charity is incorporated in England. FareShare Sussex & Surrey Unit 3-4 Fairway Business Centre Westergate Road Brighton BN2 4JZ
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG
Bankers	The Co-operative Bank P.O. Box 250 Skelmersdale WN86WT

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The charitable objects as stated in the governing documents are summarised in our mission: "To fight hunger, tackle food waste and transform lives through the redistribution of food."

The charity's purposes, for the public benefit are:

1. The relief of people in need through fighting hunger
2. The advancement of environmental protection through tackling food waste
3. The advancement of citizenship through the promotion of volunteering

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The trustees ensure that the charity is always managed with a view to benefitting the public and with regard to its beneficiaries. It also means identifying and minimising risks of harm. Decisions are made in accordance with the general framework for 'trustee decision making'.

In 2024-25, FareShare Sussex & Surrey achieved the following for the public benefit:

- 6.26 million meals provided for vulnerable people
- 2,651 tonnes of food saved from waste and distributed to community projects
- 248 charity and community partners received food in Sussex and Surrey
- 28,520 vulnerable people received food every week.

The charity sources good-to-eat surplus food from the food industry that would otherwise go to waste and landfill. We store and sort the food and deliver it to charities, breakfast clubs, after school clubs, children's and family centres, hostels, food banks, supported housing and other community groups to provide nutritious meals for those in the community who need it most.

Volunteering

We provide a range of volunteering opportunities for people from diverse backgrounds. We would be unable to offer the same scale of service without their invaluable support.

Our volunteers receive incoming surplus food, stock the warehouses, pick deliveries and load and drive our delivery vans. They also serve on the board, support office administration and underpin our fundraising activities. Our volunteers are motivated by a desire to give back to their community, develop their skills, support vulnerable people and tackle food waste.

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

The charity's training supports people in developing workplace skills and experience. This helps them on the journey to being work ready and ultimately to find employment, often in the hospitality, warehousing and logistics sectors.

"It is one of the only times in the week I am able to really laugh along with other like-minded people. FareShare Sussex & Surrey has become a real community for me. It is the magic combination of great staff, wonderful fellow volunteers, useful work, feeling valued and companionship. I live alone and it is also the only time during the week that I sit down and eat with other people. I can't begin to say what an enormous difference this has made to my life in so many ways." Volunteer, Guildford Depot

Our training and employability achievements in 2024-25 include 102 volunteers completing formal training in Food Safety, Health and Safety and manual handling.

Structure, governance and management

Nature of governing document

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 03/10/2001 and as amended by Special Resolution.

Recruitment and appointment of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Risk management

The trustees have assessed the risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate its exposure. Quarterly reviews of the charity's Strategic and Operational Risk Registers are completed by trustees and senior staff.

Achievements and performance

The compound effect of the last five years, including the pandemic, 'the cost of living crisis' and above government target inflation (especially on utilities, fuel and food) has impacted the charity significantly while still supporting ongoing high demand for our services. Food inflation remained high, peaking at 3% and above the government's 2% inflation target for 75% of the year. The consequences had a direct cost impact on the charity, our partners and ultimately, those we serve. Against this challenging backdrop, 2024/25 still saw growth throughout our work to support our partners and their communities.

The charity continues to benefit from working in partnership, securing food from a wide range of suppliers from all stages of the supply chain, including growers, manufacturers, wholesalers, hospitality and retailers. 486 different suppliers donated food into our depots during 2024/25.

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

Following a difficult 2023/24, we have been delighted to see food volume through our depots rising by 22% to 1,105 tonnes this year. Total food volume unlocked and redistributed in the three counties served by the charity, including our direct from store collection model, (FareShare Go) was 2,651 tonnes. This equates to 6.26 million meals of food rescued and allocated in 2024/25.

Local food sourcing in Sussex and Surrey has become more prominent, following further investment in staffing in the previous year. This year, 12% of total volume through the depots was secured locally, with 38 new local suppliers donating surplus stock.

"In a society where too many people are suffering and too much food has the potential to be wasted, FareShare Sussex & Surrey are the perfect partner for plugging the necessary gap to avoid food waste. I have been so impressed with how slick their operation is, especially when needing to work with such flexibility. A big BRAVO to FareShare Sussex & Surrey and all the wonderful work that they do". Isabelle England, Fatto a Mano Restaurants

"Here at Natures Way Foods, we are passionate about reducing food waste by working in partnership with FareShare to repurpose our food waste to our local community to make a real difference to the people who need it." Armelle Owen-Navet, Natures Way Foods

People

The headcount across the charity was strengthened during the year. A new recruitment and growth strategy had the aim of increasing capacity and maximising opportunities to rescue and redistribute more surplus food. Central to the growth in staff head count was the operational launch of a brand new depot in Guildford.

Our regular weekly volunteer base remained stable at 265, with 96 new volunteers recruited. Most encouraging was the sign up of volunteering at the new Guildford Depot, which saw the volunteering base grow from 0 to 59 in the year.

The combined totals of all volunteering opportunities created saw 728 unique volunteers donate a total of 32,963 hours. 355 unique corporate partner volunteers gave time at 55 separate sessions throughout the year. Four volunteers (across Brighton and Guildford) won national awards at the FareShare Annual Volunteer Awards including our Volunteer Manager, Emma Selby, who was named Volunteer Manager of the year in the FareShare Network.

Our staff and volunteers continued to demonstrate considerable commitment and flexibility, delivering enough food to provide 6.26 million meals to 248 Community Food Members and providing nutritious meals for 28,520 beneficiaries per week. Volunteers contributed an incredible 32,963 hours during the year, which saved £415,333 (at Real Living Wage level). 102 volunteers undertook training and 16 gained employment during the year.

In January, Lord Bassam of Brighton hosted a reception at the House of Lords to highlight the charity's work and the positive impact it is having on communities and the environment across the region. We were joined by parliamentarians, corporate partners and funders for a special evening.

"Volunteering has been a lifeline for me, reducing loneliness and risk of depression by

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

meeting new people who I now consider to be friends. Everyone I work with makes me feel welcomed and appreciates my efforts in the warehouse. Various social events have been organised that I have felt able to join." Paul, Warehouse Volunteer, Guildford Depot

"The group I volunteer with at FSSS has largely stayed the same for all the four years I have been volunteering, supporting each other through many big life changes (deaths, births, illnesses...) They have become true friends." Warehouse Volunteer, Brighton Depot

Demand for food from our charity partners has remained very high and increased further as the impact of inflation (especially food inflation) has continued to impact. We commenced delivering to 25 new charity food members in the last year and four members took on additional frozen food memberships. Sadly, four charity partners paused or ceased membership in the year, citing growing financial pressures or closing of programmes as the reason for cessation.

"We've been coming here since we moved into the village, that's six years. We've been coming every week, wouldn't miss it! The food and company are very good. So it's a win-win really." John & Carol, Beneficiaries, Henfield Haven

"Coming here means a lot, because there are two components - free food, and the social aspect. The range of free food is absolutely fantastic - swedes, turnips, potatoes, broccoli... The social aspect comes from meeting other people, and there's a more diverse collection of individuals that come here than you might imagine." John, Beneficiary, Knaphill Community Fridge

Development of the Charity

A major development for 2024/25 has been the opening of our second depot in Guildford, Surrey. The new site allows us to focus on serving the growing number of charities we support in the county. It is also a strong platform to unlock more surplus food in Surrey. With the fit out complete, full operations launched in May. The Lord Lieutenant of Surrey formally opened the depot in July. In September, we were further honoured to receive a royal visit from HRH The Duke of Gloucester, KG, GCVO.

Following last year's successful trial, a second partnership was formed to redistribute wild venison. Our partnership with The Country Food Trust and The Pebble Trust enabled a commitment of 14 tonnes of protein through our warehouses from October to March. This was distributed to 71 charities in Sussex.

"FareShare Sussex and Surrey are doing a great job of rescuing surplus food from so many different food suppliers, locally and regionally. We fund them because we know our support goes a long way - from our perspective they are excellent value for money." The Pebble Trust

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

Environmental Impact

FareShare Sussex & Surrey continues to review and improve its environmental footprint. This is driven by our 'Green Team', comprising staff from all parts of the organisation. The team continues to work through our action plan, making carbon reductions identified in our 2021/22 carbon footprint report. The plan includes both small and large scale improvements. In the last year, we have saved 2,422 tonnes of CO2e and 4 billion litres of water.

In the last quarter, we commenced work with Argon & Co. to measure and reassess our environmental impact. A site visit from the Argon team, followed up with the supply of key data, will result in a new baseline being set following all the progress in the last 4 years. The report will then form a framework for improvement and the creation of a new Action Plan.

Solar PV panels were installed on the roof of our Brighton depot following a successful campaign to raise the remaining 50% balance of funds required. The installation and commissioning were completed in March. The system will generate 13,000 kWh of solar electricity a year. Any excess electricity generated will be fed back into the grid. A campaign to raise funds for a battery system to capture the energy for use outside of daylight hours has also commenced. Both depots are now supplied by 100% renewable energy.

Further development saw improved levels of food waste that goes to local composting. New partners have been secured in Guildford and Brighton & Hove. Working with the Food Partnership, FareShare Sussex & Surrey secured National Lottery Funding for an industrial Ridan Composter to be sited at Nurture through Nature, which will take the Brighton Depot food waste and turn it into compost. 12% of our total food waste goes to local compost. This reduces food miles on waste and benefits local communities. All other food waste is sent to anaerobic digestion through our waste contractor.

"If you've got some surplus, no matter how little, do get in touch with them, FareShare Sussex & Surrey make it really easy. It's great for your conscience when there is a little bit of surplus which in so many industries is a reality, it means that it can go to a better home, it doesn't need to go in the bin or sit in the fridge for 5 days thinking I must do something with that. Send it when it's good and it will do some good!" Harry Dyer, Co-Founder at Shrub Provisions

Other notable achievements included:

- Completion of successful external audits of Health & Safety and Food Safety
- 355 unique staff members from corporate partners attended volunteering days this year
- Four FareShare Network national volunteer award winners
- Largest ever Big Give campaign, raising £50,000
- Largest ever winter Food Drive collection with Tesco, securing 20 tonnes of food
- Food waste 2% across our operations

"Everybody deserves to be fed, to be cared for. That's what FareShare Sussex & Surrey helps us to do." Mia Staff Member, Build on Belief (Eastbourne)

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

Financial review

We are operating in a time of a severe squeeze on the charity's finances driven by reduced income from fundraising and increasing expenses, which is really stretching our resources. We, together with many other charities, are also finding the funding climate extremely demanding. However, we have a responsive and dynamic strategy, based on our years of raising income and remain quietly confident we will find a way through this difficult period. Against the background of this testing operating landscape, the charity suffered a deficit of income of £362,065 over expenditure in 2024-25 (2023-24: surplus £183,434). As a result, it is necessary for the board to revisit expenses and headcount while increasing fees for all Community Food Members, to offset some of the Charity's cost base and reflect lower fundraised income.

In the financial year 2024-25 the two designated funded projects closed and the trustees minuted those set aside funds to be transferred to the charity unrestricted general funds.

Total income for the year fell to £799,523 (2023-24: £960,359), a reduction of 16.75% compared with 2023-24.

Total expenditure was £1,161,588 (2023-24: £776,925) with spending on charitable activities being 92.25% of total expenditure (2023-24: 93%).

Total funds held at 31 March 2025 are £760,481 (31 March 2024: £1,122,546). This includes restricted funds of £97,301 (31 March 2024: £40,790) and designated funds of £0 (31 March 2024: £443,599). Unrestricted general funds held at 31 March 2025 are £663,180 which includes capitalised fixed assets totalling £244,250 (31 March 2024 total unrestricted general funds: £638,157).

The directors are responsible for the financial viability and sustainability of FareShare Sussex & Surrey. Risks are assessed quarterly and managed with Trustee and Senior Leadership Team oversight. The directors reviewed and updated the reserves policy during the year, which ensures a minimum of three months' reserve funding in place.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

Statement of responsibilities

The trustees (who are also the directors of City Gate Community Projects for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

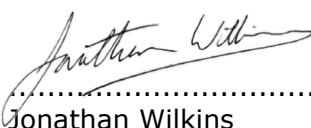
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on ..20/10/2025. and signed on its behalf by:



Jonathan Wilkins
Company secretary and trustee

CITY GATE COMMUNITY PROJECTS
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CITY GATE COMMUNITY PROJECTS

I report to the charity trustees on my examination of the accounts of City Gate Community Projects for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of City Gate Community Projects (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of City Gate Community Projects are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of City Gate Community Projects as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
G W Schulz FCMA
Independent Examiners Ltd

Date: 20/10/2025

CITY GATE COMMUNITY PROJECTS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	435,981	190,695	626,676	783,935
Charitable activities	4	163,476	-	163,476	162,857
Investment income	5	2,502	-	2,502	2,023
Other income	6	6,869	-	6,869	11,544
Total income		<u>608,828</u>	<u>190,695</u>	<u>799,523</u>	<u>960,359</u>
Expenditure on:					
Raising funds	8	95,219	-	95,219	56,542
Charitable activities	9	932,185	134,184	1,066,369	720,383
Total expenditure		<u>1,027,404</u>	<u>134,184</u>	<u>1,161,588</u>	<u>776,925</u>
Net (expenditure)/income		<u>(418,576)</u>	<u>56,511</u>	<u>(362,065)</u>	<u>183,434</u>
Net movement in funds		(418,576)	56,511	(362,065)	183,434
Reconciliation of funds					
Total funds brought forward		<u>1,081,756</u>	<u>40,790</u>	<u>1,122,546</u>	<u>939,112</u>
Total funds carried forward	16	<u>663,180</u>	<u>97,301</u>	<u>760,481</u>	<u>1,122,546</u>

The notes on pages 13 to 26 form an integral part of these financial statements.

CITY GATE COMMUNITY PROJECTS
(REGISTRATION NUMBER: 04298200)
BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	<u>331,954</u>	<u>270,639</u>
		<u>331,954</u>	<u>270,639</u>
Current assets			
Debtors	13	54,844	118,745
Cash at bank and in hand		<u>417,646</u>	<u>789,885</u>
		472,490	908,630
Creditors: Amounts falling due within one year	14	<u>(43,963)</u>	<u>(56,723)</u>
Net current assets		<u>428,527</u>	<u>851,907</u>
Net assets		<u>760,481</u>	<u>1,122,546</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		97,301	40,790
Unrestricted income funds			
Unrestricted funds		<u>663,180</u>	<u>1,081,756</u>
Total funds	16	<u>760,481</u>	<u>1,122,546</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 26 were approved by the trustees, and authorised for issue on 20/10/2025 and signed on their behalf by:



 Jonathan Wilkins
 Company secretary and trustee

The notes on pages 13 to 26 form an integral part of these financial statements.

CITY GATE COMMUNITY PROJECTS

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash (expenditure)/income		(362,065)	183,434
Adjustments to cash flows from non-cash items			
Depreciation	8	56,388	48,238
Investment income	5	<u>(2,502)</u>	<u>(2,023)</u>
		(308,179)	229,649
Working capital adjustments			
Decrease/(increase) in debtors	13	63,901	(8,776)
Increase/(decrease) in creditors	14	30,389	(10,852)
(Decrease)/increase in deferred income	14	<u>(43,149)</u>	<u>43,149</u>
Net cash flows from operating activities		<u>(257,038)</u>	<u>253,170</u>
Cash flows from investing activities			
Interest receivable and similar income	5	2,502	2,023
Purchase of tangible fixed assets	12	<u>(117,703)</u>	<u>(30,153)</u>
Net cash flows from investing activities		<u>(115,201)</u>	<u>(28,130)</u>
Net (decrease)/increase in cash and cash equivalents		(372,239)	225,040
Cash and cash equivalents at 1 April		<u>789,885</u>	<u>564,845</u>
Cash and cash equivalents at 31 March		<u><u>417,646</u></u>	<u><u>789,885</u></u>
Reconciliation of net cash flow to movement in net funds			
(Decrease)/increase in cash		(372,239)	225,040
Net funds at 1 April 2024		<u>789,885</u>	<u>564,845</u>
Net funds at 31 March 2025		<u><u>417,646</u></u>	<u><u>789,885</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 13 to 26 form an integral part of these financial statements.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

City Gate Community Projects meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gift aid

Gift aid receivable is included in income when there is a valid declaration from the donor. Any Gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% reducing balance (pre April 2021)
Furniture and equipment	10% on cost (post April 2021)
Motor vehicles	10% on cost
Leasehold improvements	over term of lease

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations	102,054	3,319	105,373	113,335
Legacies	34,832	-	34,832	206,200
Gift aid reclaimed	9,984	-	9,984	13,550
Corporate donations	17,800	1,000	18,800	28,129
Other donations	5,439	-	5,439	44
Grants, including capital grants;				
FareShare UK funding	3,460	54,399	57,859	107,082
Trusts & Foundations	254,924	124,817	379,741	300,115
Statutory funding	7,488	7,160	14,648	15,480
	<u>435,981</u>	<u>190,695</u>	<u>626,676</u>	<u>783,935</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Administrative fees (CRM)	<u>163,476</u>	<u>163,476</u>	<u>162,857</u>

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>2,502</u>	<u>2,502</u>	<u>2,023</u>

6 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Miscellaneous	<u>6,869</u>	<u>6,869</u>	<u>11,544</u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

7 Food donated and distributed

Food donated and distributed during the financial year is summarised in the table below. Donated food is supplied by retailers, food manufacturers and consumers.

	2025 kg	2024 kg
Stocks of food at the beginning of the year	41,923	52,362
Donated food	1,161,867	904,877
Distributed food	(1,147,051)	(904,840)
Disposal of waste	<u>(24,734)</u>	<u>(9,492)</u>
Stocks of food at end of the year	<u><u>32,005</u></u>	<u><u>42,907</u></u>

8 Expenditure on raising funds

Costs of generating donations and legacies

	Note	Unrestricted funds Designated £	General £	Total 2025 £	Total 2024 £
Marketing and publicity		5,144	39,315	44,459	6,661
Other direct costs of generating voluntary income		-	3,594	3,594	4,501
Staff Costs	11	<u>-</u>	<u>47,166</u>	<u>47,166</u>	<u>45,380</u>
		<u><u>5,144</u></u>	<u><u>90,075</u></u>	<u><u>95,219</u></u>	<u><u>56,542</u></u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

9 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	General £	Restricted funds £	Total 2025 £	Total 2024 £
Rent and rates		-	105,939	24,600	130,539	76,266
Utilities		-	16,515	10,000	26,515	29,799
Equipment		2,699	5,971	1,006	9,676	7,261
Health and safety		-	2,004	-	2,004	1,796
Cleaning		576	11,976	-	12,552	7,257
Insurance		-	9,204	-	9,204	3,037
Repairs and maintenance		5,697	32,745	-	38,442	13,562
Memberships, licences and subscriptions		-	5,266	-	5,266	3,044
Marketing and publicity		-	-	-	-	9,500
Events		1,000	2,322	-	3,322	75
Vehicle expenses		14	86,779	13,100	99,893	65,018
Recruitment and administration		55	6,508	-	6,563	2,380
Printing, post and stationery		-	4,387	-	4,387	2,973
Volunteer expenses		-	9,080	4,130	13,210	10,771
Telephone		-	6,870	15	6,885	8,512
Training and staff wellbeing		6	12,820	-	12,826	8,683
Travel and subsistence		630	8,890	35	9,555	6,076
Waste collection		-	17,216	-	17,216	8,324
Sundry expenses		615	1,997	253	2,865	207
Independent examination		-	1,800	-	1,800	1,500
Depreciation		-	42,257	14,131	56,388	48,238
Grant funding of activities		-	-	8,860	8,860	-
Staff costs	11	<u>18,102</u>	<u>512,245</u>	<u>58,054</u>	<u>588,401</u>	<u>406,104</u>
		<u>29,394</u>	<u>902,791</u>	<u>134,184</u>	<u>1,066,369</u>	<u>720,383</u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Four trustees were reimbursed for travel and training expenses amounting to £856 (2024: £Nil) in the current year.

11 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	572,632	413,206
Social security costs	43,426	27,561
Pension costs	<u>19,509</u>	<u>10,717</u>
	<u><u>635,567</u></u>	<u><u>451,484</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	No	No
Fundraising	1	1
Charitable activities	<u>17</u>	<u>14</u>
	<u><u>18</u></u>	<u><u>15</u></u>

The number of employees whose emoluments fell within the following bands was:

	2025	2024
	No	No
£60,001 - £70,000	<u><u>1</u></u>	<u><u>-</u></u>

The total employee benefits of the key management personnel of the charity were £182,647 (2024 - £145,213).

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Leasehold improvements £	Total £
Cost				
At 1 April 2024	348,402	139,046	22,527	509,975
Additions	<u>29,001</u>	<u>44,880</u>	<u>43,822</u>	<u>117,703</u>
At 31 March 2025	<u>377,403</u>	<u>183,926</u>	<u>66,349</u>	<u>627,678</u>
Depreciation				
At 1 April 2024	219,831	18,566	939	239,336
Charge for the year	<u>29,801</u>	<u>18,393</u>	<u>8,194</u>	<u>56,388</u>
At 31 March 2025	<u>249,632</u>	<u>36,959</u>	<u>9,133</u>	<u>295,724</u>
Net book value				
At 31 March 2025	<u>127,771</u>	<u>146,967</u>	<u>57,216</u>	<u>331,954</u>
At 31 March 2024	<u>128,571</u>	<u>120,480</u>	<u>21,588</u>	<u>270,639</u>

13 Debtors

	2025 £	2024 £
Trade debtors	2,320	45,625
Prepayments	38,390	21,845
Accrued income	384	10,996
Other debtors	<u>13,750</u>	<u>40,279</u>
	<u>54,844</u>	<u>118,745</u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	11,756	7,063
Other taxation and social security	11,059	-
Other creditors	10,561	21
Accruals	10,587	6,490
Deferred income	<u>-</u>	<u>43,149</u>
	<u>43,963</u>	<u>56,723</u>

CITY GATE COMMUNITY PROJECTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £19,509 (2024 - £10,717).

Contributions totalling £Nil (2024 - £Nil) were payable to the scheme at the end of the year and are included in creditors.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General Funds	638,157	608,828	(992,866)	409,061	663,180
<i>Designated</i>					
Employability project	200,000	-	(18,738)	(181,262)	-
Surrey development	<u>243,599</u>	<u>-</u>	<u>(15,800)</u>	<u>(227,799)</u>	<u>-</u>
	<u>443,599</u>	<u>-</u>	<u>(34,538)</u>	<u>(409,061)</u>	<u>-</u>
Total unrestricted funds	<u>1,081,756</u>	<u>608,828</u>	<u>(1,027,404)</u>	<u>-</u>	<u>663,180</u>
Restricted funds					
Cold Room - Capital FA	24,938	-	(6,235)	-	18,703
Cold Room - FA	853	-	(212)	-	641
Equipment - FA	39	-	(10)	-	29
Transport & vehicle costs support	-	13,100	(13,100)	-	-
Salary support	-	11,250	(11,250)	-	-
Electric vehicles 24 FA	4,960	-	(551)	-	4,409
Electric vehicles 25 FA	-	43,149	(4,315)	-	38,834
Solar panels FA	10,000	11,402	(3,064)	-	18,338
Nurture through Nature project	-	5,000	(5,000)	-	-
Service delivery support	-	64,787	(64,787)	-	-
Chiller extension FA	-	7,500	(750)	-	6,750
Freezers project	-	5,982	(5,982)	-	-
Utilities support	-	10,000	(10,000)	-	-
Awards for All grant (Volunteer support)	<u>-</u>	<u>18,525</u>	<u>(8,928)</u>	<u>-</u>	<u>9,597</u>
	<u>40,790</u>	<u>190,695</u>	<u>(134,184)</u>	<u>-</u>	<u>97,301</u>
Total funds	<u>1,122,546</u>	<u>799,523</u>	<u>(1,161,588)</u>	<u>-</u>	<u>760,481</u>

CITY GATE COMMUNITY PROJECTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Funds

Named project funds are where money is given for a defined focussed piece of work consistent with the charity primary activities as set out in the annual report.

Funds given to support the charity primary activities as set out in the annual report are created based on the specified support agreed upon (the largest being service delivery support).

Restricted funds marked 'FA' comprise funds given to purchase charity fixed assets in furtherance of the charity objects and activities as set out on the annual report, are named by specific asset.

Focus Foundation provided a grant of £12,100 toward transporting food costs.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General Funds	654,673	849,730	(666,246)	(200,000)	638,157
<i>Designated</i>					
Employability project	-	-	-	200,000	200,000
Surrey development	<u>250,000</u>	<u>1,544</u>	<u>(7,945)</u>	<u>-</u>	<u>243,599</u>
	<u>250,000</u>	<u>1,544</u>	<u>(7,945)</u>	<u>200,000</u>	<u>443,599</u>
Total unrestricted funds	<u>904,673</u>	<u>851,274</u>	<u>(674,191)</u>	<u>-</u>	<u>1,081,756</u>
Restricted funds					
Cold Room - Capital FA	33,251	-	(8,313)	-	24,938
Cold Room - FA	1,136	-	(283)	-	853
Equipment - FA	52	-	(13)	-	39
Surrey extension	-	15,000	(15,000)	-	-
Solar panels FA	-	10,000	-	-	10,000
Service delivery support	-	65,070	(65,070)	-	-
Electric vehicles	-	10,000	(5,040)	-	4,960
Health and safety equipment	-	2,015	(2,015)	-	-
Rent and unit costs	<u>-</u>	<u>7,000</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>
	<u>34,439</u>	<u>109,085</u>	<u>(102,734)</u>	<u>-</u>	<u>40,790</u>
Total funds	<u>939,112</u>	<u>960,359</u>	<u>(776,925)</u>	<u>-</u>	<u>1,122,546</u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

17 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2025
	General	Designated		
	£	£	£	£
Tangible fixed assets	244,250	-	87,704	331,954
Current assets	457,893	-	14,597	472,490
Current liabilities	<u>(38,963)</u>	<u>-</u>	<u>(5,000)</u>	<u>(43,963)</u>
Total net assets	<u>663,180</u>	<u>-</u>	<u>97,301</u>	<u>760,481</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	218,264	21,588	30,787	270,639
Current assets	476,616	422,011	10,003	908,630
Current liabilities	<u>(56,723)</u>	<u>-</u>	<u>-</u>	<u>(56,723)</u>
Total net assets	<u>638,157</u>	<u>443,599</u>	<u>40,790</u>	<u>1,122,546</u>

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

City Gate Community Projects

(A company limited by guarantee)

Charity registration number: 1093245

Company registration number: 04298200

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

CITY GATE COMMUNITY PROJECTS

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CITY GATE COMMUNITY PROJECTS

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Yvonne Au Fiona Bennett (resigned 31 July 2023) Elizabeth Brewer Gwyn Davies Stephen Hardman (resigned 5 July 2023) Keith Harrison Suzanne Maine James Marchant Caroline Ward Jonathan Wilkins Nigel Wright (appointed 11 September 2023) Brooke Courtney (appointed 14 September 2023) Pamela Mitchell (appointed 14 September 2023)
Secretary	Jonathan Wilkins
Charity Registration Number	1093245
Company Registration Number	04298200
Registered Office	The charity is incorporated in England. FareShare Sussex & Surrey Unit 3-4 Fairway Business Centre Westergate Road Brighton BN2 4JZ
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham, Chichester West Sussex PO18 8NF
Bankers	The Co-operative Bank P.O. Box 250 Skelmersdale WN86WT

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The charitable objects as stated in the governing documents are summarised in our mission: "To fight hunger, tackle food waste and transform lives through the redistribution of food."

The charity's purposes, for the public benefit are:

1. The relief of people in need through fighting hunger
2. The advancement of environmental protection through tackling food waste
3. The advancement of citizenship through the promotion of volunteering

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The trustees ensure that the charity is always managed with a view to benefitting the public and with regard to its beneficiaries. It also means identifying and minimising risks of harm. Decisions are made in accordance with the general framework for 'trustee decision making'.

In 2023-24, FareShare Sussex & Surrey achieved the following for the public benefit:

- 2.14 million meals provided for vulnerable people
- 905 tonnes of food saved from waste and distributed to community projects
- 144 charity and community partners received food in Sussex and Surrey
- 16,560 vulnerable people received meals every week.

At FareShare Sussex & Surrey, we source good-to-eat food from the food industry that would otherwise go to waste and landfill. We store and sort this food and deliver it to charities, breakfast clubs, after school clubs, children's and family centres, hostels, food banks, supported housing and other community groups to provide nutritious meals for those in the community who need it most.

Use of volunteers

We provide a range of volunteering opportunities for people from diverse backgrounds. We would be unable to offer the same scale of service without their invaluable support.

Our volunteers receive incoming food, stock the warehouses, pick deliveries, load and drive our delivery vans. They also serve on the board, support office administration and underpin our fundraising activities. Our volunteers are motivated by a desire to give back to their community, develop their skills, support vulnerable people and tackle food waste.

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

FareShare Sussex & Surrey employability training supports people in developing workplace skills and experience to help them on the journey to being work ready and ultimately to find employment, often in the hospitality, warehousing and logistics sectors.

"Whilst volunteering for FareShare Sussex & Surrey, I have been amazed by both the amount of people who benefit from the food redistributed by FareShare, and the generosity of people who have surplus food to give. I have lived in Brighton for 10 years and always thought I knew the area really well. However, since volunteering for FareShare Sussex & Surrey my eyes have opened to how many community kitchens, food banks and other care providers there are, right on my doorstep, that I had no idea about. It's amazing to see businesses like KFC supporting the work of FareShare and giving back to local communities." Adam, Volunteer bike rider

Our employability achievements in 2023-24 include:

- 49 volunteers completed formal training in Food Safety, Health and Safety and manual handling.
- 17 volunteers progressed into employment, having had opportunities to improve skills in communication, food safety and warehousing.
- 19 trainees participated in the FareShare Futures employability training programme.

Structure, governance and management

Nature of governing document

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 03/10/2001 and as amended by Special Resolution.

Recruitment and appointment of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Achievements and performance

The 2023/24 year was successful in what remained very challenging conditions.

The cost of living crisis bit even deeper, as utilities, fuel and food inflation saw demand for our services continue to skyrocket. Food inflation still remains high... in January running at 7%, more than triple the government inflation target of 2%. The consequences had a direct cost impact on the charity, our partners and ultimately, those we serve. '40% of adults say they had to spend more than usual to get what they normally buy' (ONS, February 2024)

Food supply

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

The charity continues to benefit from working in partnership securing food from a wide range of suppliers from all stages of the supply chain, including growers, manufacturers, wholesalers, hospitality and retailers.

For only the second time in 20 years, we saw our food volumes fall (by 8% - 982 to 905 tons) as supply was squeezed even tighter by a variety of very challenging factors. In particular, the availability and flow of surplus food slowed significantly as product ranges and national food volumes reduced and consumers faced empty shelves at retailers.

In spite of such strong headwinds, FareShare Sussex & Surrey still managed to distribute 905 tonnes of food to the communities we serve. However, during the year, we experienced disruption to our food supply at different stages, including an especially difficult period at the start of our first quarter. Local food sourcing became increasingly important, leading to the need for further staffing investment, increasing a part time role to full time. The investment is yielding promising results but for the moment is still not sufficient to bridge the gap and meet increasing needs.

"We're extremely proud to support FareShare Sussex & Surrey. Their team makes sure the logistics of donating our surplus food is incredibly efficient and always provide great impact reports. Ultimately, this means we have a great partnership, making it very straightforward to contribute regularly. Knowing our donations benefit local communities directly and that our stakeholders also recognise the social impact from our surplus is very important to us at Higgidy." Matt Carter, Sustainability Manager, Higgidy Pies

People

The headcount in our staff team was strengthened during the year. A new recruitment and growth strategy across the teams had the aim of increasing capacity and maximising opportunities to rescue and redistribute a more stable volume of food. Central to this initiative is the acquisition and impending opening of the new depot in Guildford.

Our volunteer base remained stable at over 200, with 72 new volunteers recruited. Recruitment of volunteers for the new Guildford depot commenced, with encouraging early sign ups ready for operational opening in May 2024.

Staff and volunteers demonstrated considerable commitment and flexibility, delivering enough food to provide 214 million meals to 144 Community Food Members (2022-3: 153), providing nutritious meals for 16,560 beneficiaries per week (2022-3: 17,290). Our volunteers contributed an incredible 26,411 hours during the year.

In July 2023, we added a much-needed new role to the Senior Leadership Team. With the growing financial demands of a second site, a Head of Finance was appointed. This investment was made to add relevant in-house expertise and experience to match the growing demands of the charity.

Over the year, we ran 42 cooking on a budget workshops for a total of 242 people, in partnership with our community groups. Beneficiaries included homeless people and young adults with unstable living conditions, women escaping domestic abuse, people from the travelling community, people who are neurodiverse or have additional needs or suffer from mental health issues, those who are unemployed and low income families struggling with the cost of living.

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

The charity aims to continue to develop its employability programme to support people towards being work ready and moving towards employment. The Board designated funds from its free reserve to support this aim and to facilitate the successful programme being rolled out into our new Surrey site in 2024.

"I enjoy being with people from a variety of backgrounds who all share the same passion to tackle food poverty and get surplus food in the system to those people who need it most." Debbie, Volunteer Chef

"I always look forward to Thursdays. After my visit to the foodbank, I jump on the bus and come to Moulsecoomb. I have a cup of tea and then go to the warehouse. Everyone is so kind here. We have a lot of fun together. I feel very welcome." David, Volunteer

Food demand remains high as supply reduces

As already noted, demand for food from our charity partners has remained high and increased further as the impact of inflation and the cost of living crisis continued to impact. This, combined with a lower food yield, meant forming a waiting list of community partners who needed to receive food from us. The list totalled 23 at the end of March, which equates to 16% of our memberships served in the past year. Furthermore, 39 existing members requested an increase in food volume supplied which equates to 27% of our members. Both of these numbers have noticeably increased in the last year

"The food is fresh, wholesome and nutritious as well [...] and some people aren't fortunate enough to have that in their weekly diet, [...]. Especially for people that are HIV positive 'cause our immune systems are low and it's important that we get those vitamins and minerals that we need[...]" Lunch Positive Guest

"It's quite a massive resource when things are really tight, and when you're having a bad week you can actually feed your family for a whole week". Mother of two and client at Littlehampton Community Fridge

Development

A major development focus has been securing a new depot in Surrey. In December a long-term lease on a 4,500 sq ft industrial property in Guildford was signed. The site will resource us to rescue and redistribute more food, to more charities and community groups in Surrey whilst reducing food miles. The depot will also accommodate a learning facility for the Surrey employability programme launching later in 2024. The first phase fitout of the facility was completed in April ready for operational launch in May 2024.

A new trial partnership with Natural England to redistribute wild Venison was pioneered. The deer were removed from a Site of Special Scientific Interest that was being badly damaged by over population. The trial resulted in 2 tonnes of prime protein, redistributed to 64 charities. Following the success a second trial is being worked on for later in 2024 with a broader partnership coalition.

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

"We are delighted to continue our partnership with FareShare Sussex & Surrey, and are so impressed with the impact of the work they do. The partnership provides Collinson employees ways to directly support their local communities, along with volunteering opportunities to help fight food poverty and tackle food waste." Jane Barr, Social Impact Team, Collinson

Environmental Impact

FareShare Sussex & Surrey continues to review and improve our own environmental footprint as an organisation. This is driven by our 'Green Team', made up of staff from all parts of the organisation. The team continues to work through our action plan, making carbon reductions from our 2021/22 carbon footprint report. The plan includes both small and large scale improvements. In the last year, we have saved 1447 tonnes of CO2 from being released into the atmosphere through our work rescuing food.

In September, we launched a trial with an additional, second hand electric cargo bike operating out of Brighton depot. The trial partnered with other local charities sharing the resource to collect and distribute more food with zero carbon use. Our fleet now comprises five out of eight delivery and collection vehicles powered by electricity.

A donor was secured to meet 50% of the cost of adding a solar PV system to one of our Brighton warehouses. The Development team is working hard to raise funds for the balance.

The fit out of the new Guildford Depot led to green learning being implemented at the outset of the set up in Surrey. Looking ahead, the Green Team will continue to seek environmental improvements to our operations with the next Carbon Audit planned in 2025.

"FareShare Sussex & Surrey do such a great job identifying and rescuing surplus and waste food from suppliers all over the region and redistributing it to a huge number of charities and community groups. Both these issues are important to us so we are delighted to know that supporting the work at FareShare Sussex & Surrey is so effective and has a double impact." Sarah Wickens, Director at Store Property Group

Other notable achievements included:

- Completion of successful external audits of Health & Safety and Food Safety.
- 244 different corporates' staff members attended volunteering days this year
- Securing of a long-term depot lease in Guildford
- Largest ever Big Give campaign raising £30,000
- Largest ever Food Drive collection with Tesco
- Increasing our community composting to ensure even our waste contributes to local social good
- Food waste down to 1% across our operations

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

"FareShare is a lifesaver for the charity and those it serves. Regular deliveries of good quality food helps us produce 1,400 nutritious meals a week, cooked from scratch to feed those sleeping rough or in vulnerable housing without cooking equipment. The meals are frozen so we can provide prepared food in our support parcels which we deliver to 450-600 families a week." Trudy, Warming Up The Homeless

Financial review

Despite a difficult funding and operating landscape, the directors are pleased to report a surplus of income over expenditure in 2023-24 of £183,434 (2022-23: 191,667). As a result, the trustees established a designated fund to develop and grow our successful Employability Programme. This includes additional staffing, improving facilities and launching the programme in our new Guildford Depot in 2024. The board also froze fees for all Community Food Members for the first three months of 2023-24, to help ease pressures imposed by inflation and the rising cost of living.

Total income for the year increased to £960,359 (2022-23: £797,563), despite an increasingly competitive background for fundraising. This was mostly achieved through voluntary income, including grants and donations. In addition we were exceptionally fortunate to receive legacy income of £206,200 of which £200,000 has been designated for the Employability Project. Overall income increased by 20% compared with 2022-23.

Total expenditure was £776,925 (2022-23: £605,896) with spending on charitable activities being 93% of total expenditure.

The directors are responsible for the financial viability and sustainability of FareShare Sussex & Surrey. Risks are assessed quarterly and managed with Trustee and Senior Leadership Team oversight. The directors reviewed and updated the reserves policy during the year, which ensures a minimum of six months' reserve funding in place.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

Statement of responsibilities

The trustees (who are also the directors of City Gate Community Projects for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 24/09/2024 and signed on its behalf by:



.....
Jonathan Wilkins
Company secretary and trustee

CITY GATE COMMUNITY PROJECTS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CITY GATE COMMUNITY PROJECTS

I report to the charity trustees on my examination of the accounts of City Gate Community Projects for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of City Gate Community Projects (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of City Gate Community Projects are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of City Gate Community Projects as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
G W Schulz ACMA
Independent Examiners Ltd

24 September 2024

CITY GATE COMMUNITY PROJECTS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	674,850	109,085	783,935	627,056
Charitable activities	4	162,857	-	162,857	157,462
Investment income	5	2,023	-	2,023	453
Other income	6	11,544	-	11,544	12,592
Total income		<u>851,274</u>	<u>109,085</u>	<u>960,359</u>	<u>797,563</u>
Expenditure on:					
Raising funds	8	56,345	-	56,345	67,215
Charitable activities	9	617,846	102,734	720,580	538,681
Total expenditure		<u>674,191</u>	<u>102,734</u>	<u>776,925</u>	<u>605,896</u>
Net income		<u>177,083</u>	<u>6,351</u>	<u>183,434</u>	<u>191,667</u>
Net movement in funds		177,083	6,351	183,434	191,667
Reconciliation of funds					
Total funds brought forward		<u>904,673</u>	<u>34,439</u>	<u>939,112</u>	<u>747,445</u>
Total funds carried forward	16	<u>1,081,756</u>	<u>40,790</u>	<u>1,122,546</u>	<u>939,112</u>

The notes on pages 13 to 25 form an integral part of these financial statements.

CITY GATE COMMUNITY PROJECTS
(REGISTRATION NUMBER: 04298200)
BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	<u>270,639</u>	<u>288,725</u>
		<u>270,639</u>	<u>288,725</u>
Current assets			
Debtors	13	118,745	109,969
Cash at bank and in hand		<u>789,885</u>	<u>564,845</u>
		908,630	674,814
Creditors: Amounts falling due within one year	14	<u>(56,723)</u>	<u>(24,427)</u>
Net current assets		<u>851,907</u>	<u>650,387</u>
Net assets		<u>1,122,546</u>	<u>939,112</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		40,790	34,439
Unrestricted income funds			
Unrestricted funds		<u>1,081,756</u>	<u>904,673</u>
Total funds	16	<u>1,122,546</u>	<u>939,112</u>

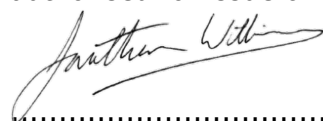
For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 25 were approved by the trustees, and authorised for issue on 24/09/2024 and signed on their behalf by:



Jonathan Wilkins
Company secretary and trustee

The notes on pages 13 to 25 form an integral part of these financial statements.

CITY GATE COMMUNITY PROJECTS

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		183,434	191,667
Adjustments to cash flows from non-cash items			
Depreciation	8	48,238	42,547
Investment income	5	<u>(2,023)</u>	<u>(453)</u>
		229,649	233,761
Working capital adjustments			
Increase in debtors	13	(8,776)	(59,468)
(Decrease)/increase in creditors	14	(10,852)	6,402
Increase in deferred income	14	<u>43,149</u>	<u>-</u>
Net cash flows from operating activities		<u>253,170</u>	<u>180,695</u>
Cash flows from investing activities			
Interest receivable and similar income	5	2,023	453
Purchase of tangible fixed assets	12	<u>(30,153)</u>	<u>(139,046)</u>
Net cash flows from investing activities		<u>(28,130)</u>	<u>(138,593)</u>
Net increase in cash and cash equivalents		225,040	42,102
Cash and cash equivalents at 1 April		<u>564,845</u>	<u>522,743</u>
Cash and cash equivalents at 31 March		<u><u>789,885</u></u>	<u><u>564,845</u></u>
Reconciliation of net cash flow to movement in net funds			
Increase in cash		225,040	42,102
Net funds at 1 April 2023		<u>564,845</u>	<u>522,743</u>
Net funds at 31 March 2024		<u><u>789,885</u></u>	<u><u>564,845</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 13 to 25 form an integral part of these financial statements.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

City Gate Community Projects meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gift aid

Gift aid receivable is included in income when there is a valid declaration from the donor. Any Gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% reducing balance (pre April 2021)
Furniture and equipment	10% on cost (post April 2021)
Motor vehicles	10% on cost
Leasehold improvements	over term of lease

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations	101,985	11,350	113,335	105,612
Legacies	206,200	-	206,200	-
Gift aid reclaimed	13,550	-	13,550	22,708
Corporate donations	28,129	-	28,129	72,163
Other donations	44	-	44	-
Grants, including capital grants;				
FareShare UK funding	107,082	-	107,082	128,554
Trusts & Foundations	210,700	89,415	300,115	272,643
Statutory funding	<u>7,160</u>	<u>8,320</u>	<u>15,480</u>	<u>25,376</u>
	<u>674,850</u>	<u>109,085</u>	<u>783,935</u>	<u>627,056</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Administrative fees (CRM)	162,857	162,857	156,138
Intern placement	<u>-</u>	<u>-</u>	<u>1,324</u>
	<u>162,857</u>	<u>162,857</u>	<u>157,462</u>

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>2,023</u>	<u>2,023</u>	<u>453</u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

6 Other income

	Unrestricted funds Designated	General	Total 2024	Total 2023
	£	£	£	£
Miscellaneous	<u>1,544</u>	<u>10,000</u>	<u>11,544</u>	<u>12,592</u>

7 Food donated and distributed

Food donated and distributed during the financial year is summarised in the table below. Donated food is supplied by retailers, food manufacturers and consumers.

	2024 kg	2023 kg
Stocks of food at the beginning of the year	52,362	51,990
Donated food	904,877	993,272
Distributed food	(904,840)	(982,800)
Disposal of waste	<u>(9,492)</u>	<u>(10,100)</u>
Stocks of food at end of the year	<u>42,907</u>	<u>52,362</u>

8 Expenditure on raising funds

Costs of generating donations and legacies

	Note	Unrestricted funds General	Total 2024	Total 2023
		£	£	£
Marketing and publicity		6,464	6,464	13,091
Other direct costs of generating voluntary income		4,501	4,501	15,788
Staff Costs	11	<u>45,380</u>	<u>45,380</u>	<u>38,336</u>
		<u>56,345</u>	<u>56,345</u>	<u>67,215</u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

9 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	General £	Restricted funds £	Total 2024 £	Total 2023 £
Rent and rates		-	50,819	25,447	76,266	57,917
Utilities		-	20,449	9,350	29,799	11,732
Equipment		2,461	4,800	-	7,261	4,771
Health and safety		-	1,796	-	1,796	4,441
Cleaning		1,348	5,409	500	7,257	4,378
Insurance		-	2,037	1,000	3,037	5,624
Repairs and maintenance		1,839	9,773	1,950	13,562	9,577
Memberships, licences and subscriptions		197	3,044	-	3,241	5,951
Marketing and publicity		-	9,500	-	9,500	-
Vehicle expenses		-	41,181	23,837	65,018	77,411
Recruitment and administration		210	2,170	-	2,380	2,093
Printing, post and stationery		113	2,860	-	2,973	3,883
Volunteer expenses		838	8,533	1,400	10,771	5,800
Telephone		-	6,897	1,615	8,512	4,197
Training and staff wellbeing		-	8,683	-	8,683	1,214
Travel and subsistence		-	6,076	-	6,076	3,153
Waste collection		-	8,324	-	8,324	8,768
Sundry expenses		-	282	-	282	228
Independent examination		-	1,500	-	1,500	1,500
Depreciation, amortisation and other similar costs		939	38,139	9,160	48,238	42,548
Staff costs	11	-	377,629	28,475	406,104	283,495
		<u>7,945</u>	<u>609,901</u>	<u>102,734</u>	<u>720,580</u>	<u>538,681</u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	413,206	295,403
Social security costs	27,561	19,470
Pension costs	<u>10,717</u>	<u>6,958</u>
	<u><u>451,484</u></u>	<u><u>321,831</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Fundraising	1	1
Charitable activities	<u>14</u>	<u>11</u>
	<u><u>15</u></u>	<u><u>12</u></u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £145,213 (2023 - £105,169).

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Leasehold improvements £	Total £
Cost				
At 1 April 2023	340,776	139,046	-	479,822
Additions	<u>7,626</u>	<u>-</u>	<u>22,527</u>	<u>30,153</u>
At 31 March 2024	<u>348,402</u>	<u>139,046</u>	<u>22,527</u>	<u>509,975</u>
Depreciation				
At 1 April 2023	186,437	4,661	-	191,098
Charge for the year	<u>33,394</u>	<u>13,905</u>	<u>939</u>	<u>48,238</u>
At 31 March 2024	<u>219,831</u>	<u>18,566</u>	<u>939</u>	<u>239,336</u>
Net book value				
At 31 March 2024	<u>128,571</u>	<u>120,480</u>	<u>21,588</u>	<u>270,639</u>
At 31 March 2023	<u>154,339</u>	<u>134,385</u>	<u>-</u>	<u>288,724</u>

13 Debtors

	2024 £	2023 £
Trade debtors	45,625	69,240
Prepayments	21,845	18,363
Accrued income	10,996	21,504
Other debtors	<u>40,279</u>	<u>862</u>
	<u>118,745</u>	<u>109,969</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	7,063	18,899
Other creditors	21	4,030
Accruals	6,490	1,498
Deferred income	<u>43,149</u>	<u>-</u>
	<u>56,723</u>	<u>24,427</u>

CITY GATE COMMUNITY PROJECTS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £10,717 (2023 - £6,958).

Contributions totalling £Nil (2023 - £40) were payable to the scheme at the end of the year and are included in creditors.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

16 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General Funds	654,673	849,730	(666,246)	(200,000)	638,157
<i>Designated</i>					
Employability project	-	-	-	200,000	200,000
Surrey Development Fund	<u>250,000</u>	<u>1,544</u>	<u>(7,945)</u>	<u>-</u>	<u>243,599</u>
	<u>250,000</u>	<u>1,544</u>	<u>(7,945)</u>	<u>200,000</u>	<u>443,599</u>
Total unrestricted funds	<u>904,673</u>	<u>851,274</u>	<u>(674,191)</u>	<u>-</u>	<u>1,081,756</u>
Restricted funds					
Cold Room - Capital Funded Fixed Assets	33,251	-	(8,313)	-	24,938
Cold Room - Fixed Assets	1,136	-	(283)	-	853
Equipment - Fixed Assets	52	-	(13)	-	39
Rent and unit costs	-	7,000	(7,000)	-	-
Surrey extension	-	15,000	(15,000)	-	-
Solar panels	-	10,000	-	-	10,000
Service delivery support	-	65,070	(65,070)	-	-
Electric vehicles	-	10,000	(5,040)	-	4,960
Health and safety equipment	<u>-</u>	<u>2,015</u>	<u>(2,015)</u>	<u>-</u>	<u>-</u>
	<u>34,439</u>	<u>109,085</u>	<u>(102,734)</u>	<u>-</u>	<u>40,790</u>
Total funds	<u>939,112</u>	<u>960,359</u>	<u>(776,925)</u>	<u>-</u>	<u>1,122,546</u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General Funds	704,213	781,474	(581,014)	(250,000)	654,673
<i>Designated</i>					
Surrey Development Fund	-	-	-	250,000	250,000
Total unrestricted funds	<u>704,213</u>	<u>781,474</u>	<u>(581,014)</u>	<u>-</u>	<u>904,673</u>
Restricted funds					
Cold Room - Capital Funded Fixed Assets	41,649	-	(8,398)	-	33,251
Cold Room - Fixed Assets	1,514	-	(378)	-	1,136
Equipment - Fixed Assets	69	-	(17)	-	52
Salaries	-	14,489	(14,489)	-	-
Van and equipment	-	1,600	(1,600)	-	-
	<u>43,232</u>	<u>16,089</u>	<u>(24,882)</u>	<u>-</u>	<u>34,439</u>
Total funds	<u>747,445</u>	<u>797,563</u>	<u>(605,896)</u>	<u>-</u>	<u>939,112</u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	218,264	21,588	30,787	270,639
Current assets	476,616	422,011	10,003	908,630
Current liabilities	<u>(56,723)</u>	<u>-</u>	<u>-</u>	<u>(56,723)</u>
Total net assets	<u>638,157</u>	<u>443,599</u>	<u>40,790</u>	<u>1,122,546</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	254,286	-	34,439	288,725
Current assets	424,814	250,000	-	674,814
Current liabilities	<u>(24,427)</u>	<u>-</u>	<u>-</u>	<u>(24,427)</u>
Total net assets	<u>654,673</u>	<u>250,000</u>	<u>34,439</u>	<u>939,112</u>

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

City Gate Community Projects

(A company limited by guarantee)

Charity registration number: 1093245

Company registration number: 04298200

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

CITY GATE COMMUNITY PROJECTS

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CITY GATE COMMUNITY PROJECTS

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Yvonne Au Fiona Bennett Elizabeth Brewer Gwyn Davies Stephen Hardman Keith Harrison Suzanne Maine (appointed 1 December 2022) James Marchant Caroline Ward Jonathan Wilkins Katharine Bingley (resigned 24 January 2023)
Secretary	Jonathan Wilkins
Charity Registration Number	1093245
Company Registration Number	04298200
Registered Office	The charity is incorporated in England. FareShare Sussex & Surrey Unit 3-4 Fairway Business Centre Westergate Road Brighton BN2 4JZ
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham, Chichester West Sussex PO18 8NF
Bankers	The Co-operative Bank P.O. Box 250 Skelmersdale WN86WT

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The charitable objects as stated in the governing documents are summarised in our mission: "To fight hunger, tackle food waste and transform lives through the redistribution of food."

The charity's purposes, for the public benefit are:

1. The relief of people in need through fighting hunger
2. The advancement of environmental protection through tackling food waste
3. The advancement of citizenship through the promotion of volunteering

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The trustees ensure that the charity is always managed with a view to benefitting the public and with regard to its beneficiaries. It also means identifying and minimising risks of harm. Decisions are made in accordance with the general framework for 'trustee decision making'.

In 2022-23, FareShare Sussex & Surrey achieved the following for the public benefit:

- 2.4 million meals provided for vulnerable people
- 1,014 tonnes of food distributed to community projects
- 850 tonnes of surplus food saved from waste
- 153 charity and community partners received food in Sussex and Surrey
- 17,370 vulnerable people received meals every week

At FareShare Sussex & Surrey, we source good-to-eat food from the food industry that would otherwise go to waste and landfill. We store and sort this food and deliver it to charities, breakfast clubs, after school clubs, children's and family centres, hostels, food banks, supported housing and other community groups to provide nutritious meals for those in the community who need it most.

We provide a range of volunteering opportunities for people from diverse backgrounds. We would be unable to offer our service without their invaluable support. Our volunteers receive incoming food, stock the warehouse, pick deliveries and load and drive our delivery vans. They also support office administration, manage our social media activities and develop our fundraising activities. Our volunteers are motivated by a desire to give back to the community, develop their skills, support vulnerable people and tackle food waste. FareShare Sussex & Surrey employability training supports people with job readiness skills to help them find work, often in the food sector.

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

"You can get to a certain age where you think you may become invisible, that you are never going to learn something new. FareShare Sussex & Surrey gives you that - you know you are respected, you're needed. It makes you feel like you have a purpose and you are not disappearing anymore and you can learn new skills."

Caroline, Volunteer Driver

Proud achievements in 2022-23 include:

- 74 volunteers completed formal training in Food Safety, Health and Safety and manual handling.
- 17 volunteers progressed into employment, having had opportunities to improve skills in communication, food safety and warehousing.
- 3 volunteers were taken on in paid staff roles at FareShare Sussex & Surrey.
- 26 trainees participated in the FareShare Futures employability training programme.

Structure, governance and management

Nature of governing document

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum and Articles of Association on 03/10/2001 and as amended by Special Resolution.

Recruitment and appointment of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Achievements and performance

The 2022/23 year was successful in very arduous conditions. The cost of living crisis took hold as utilities, fuel and food inflation saw demand for our services skyrocket. Food inflation peaked at 19.1% during the period. The consequences had a direct cost impact on the charity, our partners and ultimately, the beneficiaries.

This year also launched the celebration of 20 years serving the people of Sussex and Surrey since 2002. Alongside events to mark this achievement, the anniversary provided a platform to relaunch our website with branding being freshened to incorporate Surrey into our operational name. Our operational name change and geographic jurisdiction was also amended with the Charity Commission.

Industry Partnerships

The charity continues to benefit from working in partnership securing food from a wide range of suppliers from all stages of the supply chain, including growers, manufacturers, wholesalers, hospitality and retailers.

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

For only the second time in 20 years, we saw our food volumes fall (-10%) as supply was squeezed by a variety of very challenging factors. The availability and flow of surplus food slowed as product ranges and national food volumes reduced and consumers faced empty shelves at retailers. Covid 19 spikes also continued to cause disruption in the first half of the year.

In spite of such strong headwinds, FareShare Sussex & Surrey still managed to distribute 1,014 tonnes of food to the communities we serve. However, during the year, we experienced disruption to our food supply at different stages including an especially difficult period at the start of our first quarter. Local food sourcing became increasingly important, leading to further staffing investment and the appointment of a new role. This is starting to yield results but for the moment is still not sufficient to meet increasing needs.

"We're extremely proud to support FareShare Sussex & Surrey. The team makes donating so simple, and we are delighted to be able to help whenever we can. Knowing our eggs help so many people in our local community makes us very proud of our family farm." Susie Macmillan, Director, The Mac's Farm

People

The headcount in our teams of both staff and volunteers was increased and strengthened during the year. A new recruitment and growth strategy across the teams had the aim of increasing capacity and maximising opportunities to rescue and redistribute a more stable volume of food in these uncertain times.

This demonstrated considerable commitment and flexibility, delivering enough food to provide 2.4 million meals to 153 Community Food Members (2020-21: 181), providing nutritious meals for 17,290 beneficiaries per week (2020-21: 21,720). Our volunteers contributed an incredible 24,726 hours during the year.

June 2022 saw the appointment of Dan Slatter as Chief Executive Officer following the departure of his predecessor. Further changes were subsequently made with an internal appointment of a new Head of Development joining the Senior Management Team in November.

Through the support of the European FLAVOUR programme, FareShare Sussex & Surrey worked in partnership with the network to broaden its work, develop employability training and create recipes using surplus food. 26 trainees took part in our 'FareShare Futures' employability and training programme, which was designed to help people in the community become employment ready and offer work experience in the food sector. Thanks to the FLAVOUR funding, we delivered skill sharing workshops to boost confidence in the kitchen and to provide inspiration to reduce food waste and create nutritious meals on a budget.

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

Over the year, we ran 44 cooking on a budget workshops for a total of 211 people in partnership with our community groups. Beneficiaries included homeless people and young adults with unstable living conditions, women escaping domestic abuse, people from the travelling community, people who are neurodiverse or have additional needs or suffer from mental health issues, those who are unemployed and low income families struggling with the cost of living. The FLAVOUR programme and funding stream drew to a close in August. The charity aims to continue to develop its work on employability to support people in preparation for work, with the aim to open this programme into our new Surrey sites in 2023.

"There's a strong sense of community, being a part of something important, where everyone's contribution is valued and acknowledged. It makes FareShare a warm and positive place to be. Personally, it's helped me through a period of significant difficulty in my life, which I would have found much harder if I hadn't been here." Jon, Warehouse Volunteer

Food

As already noted, demand for food from our community partners has remained high and increased further as the impact of inflation and the cost of living crisis continued to bite. This, combined with a lower food yield, meant forming a waiting list of community partners who needed to receive food from us. The list totalled 17 at the end of March, which equates to 11% of our current membership. Furthermore, 27 existing members requested an increase in food volume supplied. 90% of our members reported an increase in demand for their service in our annual survey (May '22). To offer some much needed support, the charity decided to freeze membership fees for the year at 2021/22 levels, particularly in the face of rising inflation.

"We really try to make the food as creative and interesting as possible. It's so important for the elderly. Sometimes it's the only time they'll eat a main course. And it's a social thing, bringing everyone together. Also, we've got people that used to stick to jacket potatoes every day, and now they're having curries, and with chillies." Tammi, Chef Hop50

"It makes my money go a little bit further. Things have really gone up in price. There's my husband and these two. It's been really helpful getting veg and fruit I wouldn't normally afford, like broccoli, carrots and raspberries. Our boys get free school meals, so this is even more important and helpful in the school holidays. We just couldn't manage without the Food from FareShare Sussex & Surrey." Jane, Service user at Seaside Community Hub

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

Development plans

The focus was sharpened on our plans to expand our reach and capacity in Surrey following the appointment of our new Chief Executive. In addition to partners in East and West Sussex, we have been delivering food to a number of community projects in Surrey, an area where there is significant demand. As a result, we have been developing plans and seeking funding to extend our area of operation and open a warehouse in the county. As we closed the year, big strides had been made towards launching new facilities in Surrey. Firstly, with a new warehouse, and secondly with an initiative to open a production kitchen. Heads of Terms have recently been agreed with owners and lease holders. On 23rd May 2023 the trustees agreed to designate funding of £250k for this initiative, which is included in Note 17 of these accounts.

"It has been an absolute pleasure to have supported the brilliant work that FareShare Sussex & Surrey do over the last 12 months. By offering free digital marketing expertise across SEO, content, strategy and paid media, we hope that we have helped the team achieve maximum impact. They are a joy to work with and we are in awe of their unwavering efforts to tackle food poverty, reduce waste and care for the community. We love our partnership and look forward to continuing our work together!" Sam Zindel, Managing Director, Propellernet

Environmental Impact

FareShare Sussex & Surrey continues to review and improve our own environmental footprint as an organisation.

This is driven by our 'Green Team' made up of both staff and volunteers. The team continues to work through our action plan, making carbon reductions from our 2021/22 carbon footprint report. The plan includes both small and large scale improvements. In the last year, we have saved 1,359 tonnes of CO2 from being released into the atmosphere through our work rescuing food.

An example of our larger investments has been the addition of another electric powered van to our fleet. This van was partially funded by the Rampion Offshore Wind Community Benefit Fund. Since joining the fleet in early winter, the van has covered 3,500 miles delivering and collecting surplus food. This has saved an estimated 350 kg of CO2 emissions.

Our fleet now comprises three out of seven delivery and collection vehicles powered by electricity. We purchased a further electric van this financial year and expect delivery in the first quarter of 2023. Funding for the most recent vans has been secured from capital grants from funders and commercial partners.

Looking ahead, the Green Team will continue to seek environmental improvements to our operations. Among the measures being explored is the installation of Solar PV panels at our Brighton warehouse.

"As a Trust, we distribute small pots of money where we think they can make the most impact and support people on the front line of the current cost of living crisis. By giving to FareShare Sussex & Surrey, for the work they do exclusively across Sussex, we know that our money has a huge impact at what is a challenging time for many." Richard Piggott, Homity Trust

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

Notable achievements

Other notable achievements included:

- Formal registration as a Real Living Wage Employer with the Real Living Wage Foundation.
- Initiation of registration process with the Fundraising Regulator.
- Selection as the Mayor of Brighton and Hove's charity of the year.
- Completion of successful external audits of Health & Safety, Food Safety and Safeguarding.

The consistency of the food supply remains uncertain for the year ahead and we have budgeted for likely continued increased running costs but especially on utilities and fuel, with inflation rates remaining very high.

"Food is a brilliant way to bring people together, something about food can take the anxiety out of meeting new people and starting conversations. It elevates your mood and makes you feel good. It just makes people feel valued and a part of something."

We couldn't make these meals and run the service without the value of the food from FareShare Sussex & Surrey. Food and support from FareShare Sussex & Surrey is helping us form some more targeted work and reach out to different groups - for instance we've just started a food and friends group for women and families." Gary Pargeter, Service Manager, Lunch Positive

Financial review

Despite a difficult funding and operating landscape, the directors are pleased to report a surplus of income over expenditure in 2022-23.

Following the strong financial performance in the year 2022-23 the trustees established a designated fund to support our expansion into Surrey, reserved for opening a new warehouse and production kitchen during the summer of 2023. We also passed this on to all our Community Food Members by freezing fees for the first quarter of 2023-24.

Total income for the year was £797,563 (2022: £728,139). This was mostly achieved through voluntary income, including grants and donations, and includes the investment in new and increased staffing levels in the Fundraising and Communications team.

Total expenditure was £605,896 (2022: £619,258) with spending on charitable activities being 89% of total expenditure.

The directors are responsible for the financial viability and sustainability of FareShare Sussex & Surrey. The directors reviewed and updated the reserves policy during the year, which ensures a minimum of six months' reserve funding in place.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

CITY GATE COMMUNITY PROJECTS

TRUSTEES' REPORT

Statement of responsibilities

The trustees (who are also the directors of City Gate Community Projects for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

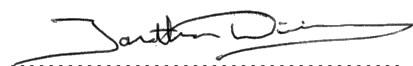
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 25 July 2023 and signed on its behalf by:



Jonathan Wilkins
Company secretary and trustee

CITY GATE COMMUNITY PROJECTS
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CITY GATE COMMUNITY PROJECTS

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 10 to 24.

Responsibilities and basis of report

As the charity's trustees of City Gate Community Projects (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of City Gate Community Projects are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of City Gate Community Projects as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
G W Schulz ACMA
Independent Examiners Ltd

25 July 2023

CITY GATE COMMUNITY PROJECTS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	610,967	16,089	627,056	625,737
Charitable activities	4	157,462	-	157,462	83,865
Other trading activities	5	-	-	-	18,254
Investment income	6	453	-	453	85
Other income	7	12,592	-	12,592	198
Total income		<u>781,474</u>	<u>16,089</u>	<u>797,563</u>	<u>728,139</u>
Expenditure on:					
Raising funds	9	67,215	-	67,215	33,161
Charitable activities	10	513,799	24,882	538,681	586,097
Total expenditure		<u>581,014</u>	<u>24,882</u>	<u>605,896</u>	<u>619,258</u>
Net income/(expenditure)		<u>200,460</u>	<u>(8,793)</u>	<u>191,667</u>	<u>108,881</u>
Net movement in funds		200,460	(8,793)	191,667	108,881
Reconciliation of funds					
Total funds brought forward		<u>704,213</u>	<u>43,232</u>	<u>747,445</u>	<u>638,564</u>
Total funds carried forward	17	<u>904,673</u>	<u>34,439</u>	<u>939,112</u>	<u>747,445</u>

The notes on pages 13 to 24 form an integral part of these financial statements.

CITY GATE COMMUNITY PROJECTS
(REGISTRATION NUMBER: 04298200)
BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	<u>288,725</u>	<u>192,226</u>
		<u>288,725</u>	<u>192,226</u>
Current assets			
Debtors	14	109,969	50,501
Cash at bank and in hand		<u>564,845</u>	<u>522,743</u>
		674,814	573,244
Creditors: Amounts falling due within one year	15	<u>(24,427)</u>	<u>(18,025)</u>
Net current assets		<u>650,387</u>	<u>555,219</u>
Net assets		<u>939,112</u>	<u>747,445</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		34,439	43,232
Unrestricted income funds			
Unrestricted funds		<u>904,673</u>	<u>704,213</u>
Total funds	17	<u>939,112</u>	<u>747,445</u>

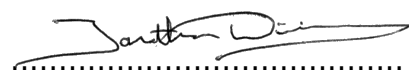
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on 25 July 2023 and signed on their behalf by:



Jonathan Wilkins
Company secretary and trustee

The notes on pages 13 to 24 form an integral part of these financial statements.

CITY GATE COMMUNITY PROJECTS

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		191,667	108,881
Adjustments to cash flows from non-cash items			
Depreciation	9	42,547	49,869
Investment income	6	<u>(453)</u>	<u>(85)</u>
		233,761	158,665
Working capital adjustments			
Increase in debtors	14	(59,468)	(40,278)
Increase/(decrease) in creditors	15	<u>6,402</u>	<u>(121,955)</u>
Net cash flows from operating activities		<u>180,695</u>	<u>(3,568)</u>
Cash flows from investing activities			
Interest receivable and similar income	6	453	85
Purchase of tangible fixed assets	13	(139,046)	(16,182)
Sale of tangible fixed assets		<u>-</u>	<u>17,488</u>
Net cash flows from investing activities		<u>(138,593)</u>	<u>1,391</u>
Net increase/(decrease) in cash and cash equivalents		42,102	(2,177)
Cash and cash equivalents at 1 April		<u>522,743</u>	<u>524,920</u>
Cash and cash equivalents at 31 March		<u><u>564,845</u></u>	<u><u>522,743</u></u>
Reconciliation of net cash flow to movement in net funds			
Increase/(decrease) in cash		42,102	(2,177)
Net funds at 1 April 2022		<u>522,743</u>	<u>524,920</u>
Net funds at 31 March 2023		<u><u>564,845</u></u>	<u><u>522,743</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 13 to 24 form an integral part of these financial statements.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

City Gate Community Projects meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Gift aid receivable is included in income when there is a valid declaration from the donor. Any Gift aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% reducing balance (pre April 2021)
Furniture and equipment	10% on cost (post April 2021)

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	105,612	-	105,612	77,281
Gift aid reclaimed	22,708	-	22,708	5,136
Grants, including capital grants;				
Grants from other charities	385,108	16,089	401,197	413,052
Grants from companies	72,163	-	72,163	38,798
Statutory and European funding	25,376	-	25,376	91,470
	<u>610,967</u>	<u>16,089</u>	<u>627,056</u>	<u>625,737</u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Administrative fees (CRM)	156,138	156,138	62,647
Intern placement	1,324	1,324	21,074
Training	-	-	144
	<u>157,462</u>	<u>157,462</u>	<u>83,865</u>

5 Income from other trading activities

	Total funds £	Total 2022 £
Fundraising	-	18,254
	<u>-</u>	<u>18,254</u>

6 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	453	453	85
	<u>453</u>	<u>453</u>	<u>85</u>

7 Other income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Miscellaneous	12,592	12,592	198
	<u>12,592</u>	<u>12,592</u>	<u>198</u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

8 Intangible income

In addition to the income shown in the Statement of Financial Activities, there is the food supplied by retailers, food manufacturers and consumers to FareShare Sussex.

Based on advice from FareShare UK and professional advisers, including MHA Carpenter Box, the food supplied, stored and distributed from and to third parties has been treated as 'intangible income'. Full details including weight, value and assumption for valuation are fully disclosed below.

	Weight kg	Value £
Stocks of food at the beginning of the year	51,990	87,343
Donated food	993,272	1,668,697
Distributed food	(982,800)	(1,651,104)
Disposal of waste	<u>(10,100)</u>	<u>(16,968)</u>
Stocks of food at end of the year	<u>52,362</u>	<u>87,968</u>

9 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Marketing and publicity		13,091	13,091	571
Other direct costs of generating voluntary income		15,788	15,788	2,438
Staff Costs	12	<u>38,336</u>	<u>38,336</u>	<u>30,152</u>
		<u>67,215</u>	<u>67,215</u>	<u>33,161</u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

10 Expenditure on charitable activities

		Unrestricted funds General	Restricted funds	Total 2023	Total 2022
	Note	£	£	£	£
Rent and rates		57,917	-	57,917	66,047
Utilities		11,732	-	11,732	12,091
Equipment		4,151	620	4,771	2,970
Health and safety		4,441	-	4,441	3,569
Cleaning		4,378	-	4,378	4,712
Insurance		5,624	-	5,624	5,151
Repairs and maintenance		9,577	-	9,577	7,939
Memberships, licences and subscriptions		5,951	-	5,951	8,916
Vehicle expenses		76,431	980	77,411	61,113
Recruitment and administration		2,093	-	2,093	4,434
Printing, post and stationery		3,883	-	3,883	3,180
Volunteer expenses		5,800	-	5,800	9,181
Telephone		4,197	-	4,197	3,033
Training and staff wellbeing		1,214	-	1,214	3,377
Travel and subsistence		3,153	-	3,153	1,493
Waste collection		8,768	-	8,768	9,437
Legal and professional fees		-	-	-	1,726
Sundry expenses		228	-	228	84
Independent examination		1,500	-	1,500	1,500
Depreciation, amortisation and other similar costs		33,755	8,793	42,548	52,411
Staff costs	12	269,006	14,489	283,495	323,733
		<u>513,799</u>	<u>24,882</u>	<u>538,681</u>	<u>586,097</u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	295,403	328,264
Social security costs	19,470	19,790
Pension costs	<u>6,958</u>	<u>5,831</u>
	<u><u>321,831</u></u>	<u><u>353,885</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Fundraising	1	1
Charitable activities	<u>11</u>	<u>13</u>
	<u><u>12</u></u>	<u><u>14</u></u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £105,169 (2022 - £36,995).

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022	340,776	-	340,776
Additions	<u>-</u>	<u>139,046</u>	<u>139,046</u>
At 31 March 2023	<u>340,776</u>	<u>139,046</u>	<u>479,822</u>
Depreciation			
At 1 April 2022	148,550	-	148,550
Charge for the year	<u>37,886</u>	<u>4,661</u>	<u>42,547</u>
At 31 March 2023	<u>186,436</u>	<u>4,661</u>	<u>191,097</u>
Net book value			
At 31 March 2023	<u>154,340</u>	<u>134,385</u>	<u>288,725</u>
At 31 March 2022	<u>192,226</u>	<u>-</u>	<u>192,226</u>

14 Debtors

	2023 £	2022 £
Trade debtors	69,240	42,347
Prepayments	18,363	7,000
Accrued income	21,504	-
Other debtors	<u>862</u>	<u>1,154</u>
	<u>109,969</u>	<u>50,501</u>

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	18,899	3,621
Other taxation and social security	-	11,778
Other creditors	4,030	1,126
Accruals	<u>1,498</u>	<u>1,500</u>
	<u>24,427</u>	<u>18,025</u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £6,958 (2022 - £5,831).

Contributions totalling £40 (2022 - £1,097) were payable to the scheme at the end of the year and are included in creditors.

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
General Funds	704,213	781,474	(581,014)	(250,000)	654,673
Designated					
Surrey Development Fund	-	-	-	250,000	250,000
Total unrestricted funds	<u>704,213</u>	<u>781,474</u>	<u>(581,014)</u>	<u>-</u>	<u>904,673</u>
Restricted funds					
Cold Room - Capital Funded Fixed Assets	41,649	-	(8,398)	-	33,251
Cold Room - Fixed Assets	1,514	-	(378)	-	1,136
Equipment - Fixed Assets	69	-	(17)	-	52
Salaries	-	14,489	(14,489)	-	-
Van and equipment	-	1,600	(1,600)	-	-
	<u>43,232</u>	<u>16,089</u>	<u>(24,882)</u>	<u>-</u>	<u>34,439</u>
Total funds	<u>747,445</u>	<u>797,563</u>	<u>(605,896)</u>	<u>-</u>	<u>939,112</u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	401,056	684,523	(381,366)	704,213
<i>Designated</i>				
Salaries	48,000	-	(48,000)	-
Member fees	86,580	-	(86,580)	-
CFM fees	6,724	-	(6,724)	-
Covid response roles	32,000	-	(32,000)	-
WRAP covid response support roles	8,970	-	(8,970)	-
Brighton and Hove Carbon Fund	8,000	-	(8,000)	-
Grants from Trusts and Foundations	7,500	-	(7,500)	-
	<u>197,774</u>	<u>-</u>	<u>(197,774)</u>	<u>-</u>
Total unrestricted funds	<u>598,830</u>	<u>684,523</u>	<u>(579,140)</u>	<u>704,213</u>
Restricted funds				
Cold Room - Capital Funded Fixed Assets	37,624	14,616	(10,591)	41,649
Cold Room - Fixed Assets	2,018	-	(504)	1,514
Equipment - Fixed Assets	92	-	(23)	69
Office and admin	-	1,500	(1,500)	-
Rent and unit costs	-	12,000	(12,000)	-
Salaries	-	10,500	(10,500)	-
Van and equipment	-	5,000	(5,000)	-
	<u>39,734</u>	<u>43,616</u>	<u>(40,118)</u>	<u>43,232</u>
Total funds	<u><u>638,564</u></u>	<u><u>728,139</u></u>	<u><u>(619,258)</u></u>	<u><u>747,445</u></u>

CITY GATE COMMUNITY PROJECTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	254,286	34,439	288,725
Current assets	674,814	-	674,814
Current liabilities	<u>(24,427)</u>	<u>-</u>	<u>(24,427)</u>
Total net assets	<u>904,673</u>	<u>34,439</u>	<u>939,112</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	148,994	43,232	192,226
Current assets	573,244	-	573,244
Current liabilities	<u>(18,025)</u>	<u>-</u>	<u>(18,025)</u>
Total net assets	<u>704,213</u>	<u>43,232</u>	<u>747,445</u>

Accounts

**CITY GATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS AND TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

CHARITY REGISTRATION No: 1093245

COMPANY REGISTRATION No: 04298200

**Independent Examiners Ltd
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF**

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Page 21	Independent Examiners Report

OBJECTS AND ACTIVITIES

The charitable objects as stated in the governing documents are summarised in our mission: "To fight hunger, tackle food waste and transform lives through the redistribution of food."

The charity's purposes, for the public benefit are:

1. The relief of people in need through fighting hunger
2. The advancement of environmental protection through tackling food waste
3. The advancement of citizenship through the promotion of volunteering.

Public benefit

In 2021-22 FareShare Sussex achieved the following for the public benefit:

- 2.6 million meals provided for vulnerable people
- 1090 tonnes of food distributed to community projects
- 868 tonnes of surplus food saved from going to waste
- 181 charity and community partners received food in Sussex and Surrey
- 21,720 vulnerable people received meals every week

At FareShare Sussex, we source food from the food industry that would otherwise go to waste and landfill. We store and sort this food and deliver it to charities, breakfast clubs, after school clubs, children's and family centres, hostels, food banks, supported housing and other community groups to provide nutritious meals for those in the community who need it most.

We provide a range of volunteering opportunities for people from diverse backgrounds. We would be unable to offer our service without their invaluable support. Our volunteers receive incoming food, stock the warehouse, pick deliveries and load and drive our delivery vans. They also support office administration, manage our social media activities and develop our fundraising activities. Our volunteers are motivated by a desire to give back to the community, develop their skills, support vulnerable people and tackle food waste. FareShare Sussex training supports people with job readiness skills to help them find work, often in the food sector.

The most rewarding aspect of volunteering at FareShare Sussex is seeing the food getting to vulnerable people and seeing what a massive difference it makes ... more now than ever people are having to make horrible decisions in the cost of living crisis. It has also been wonderful to see some of my fellow volunteers gain confidence, make new friends and eventually move onto permanent jobs - which is another valuable function of FareShare Sussex.

Robin Storey , Rotary Club Volunteer since 2014

Proud achievements in 2021-22 include:

- 63 volunteers completed formal training in Food Safety, Health and Safety and manual handling.
- 21 volunteers progressed into employment having had opportunities to improve skills in communication, food safety and warehousing.
- 4 volunteers were taken on in paid staff roles at FareShare Sussex.
- 12 trainees participated in the FareShare Futures employability training programme.

The directors have due regard to the guidance issued by the Charity Commission on public benefit. All directors are familiar with the Charities Act 2011 and the public benefit requirement. This includes ensuring the charity is always managed with a view to benefitting the public and with regard to its beneficiaries. It also means identifying and minimising risks of harm. Decisions are made in accordance with the general framework for 'trustee decision making'.

ACHIEVEMENTS AND PERFORMANCE

The 2021/22 year was successful in an environment where the effects of the global pandemic continued to affect both delivery of our service and the increased demand for food in the community. In 2021-22, FareShare Sussex received 1068 tonnes of food for distribution. Although this was a reduction on 2020-21, reflecting both national distribution issues and more limited availability of food, this was an increase of 58% on pre-pandemic levels. We delivered 1090 tonnes to the communities we serve, another strong performance following the extraordinary circumstances at the height of the pandemic.

In February 2022 the charity commissioned a new freezer to extend the types of surplus food that can be distributed. An additional delivery van was also purchased replacing a leased van and reducing the annual vehicle expenses.

In a challenging and ever-changing environment our team of volunteers and staff again demonstrated considerable commitment and flexibility delivering enough food to provide 2.6 million meals to 181 Community Food Members (2020-21: 161) providing nutritious meals for 21,720 beneficiaries per week (2020-21: 21,570). Our volunteers contributed an incredible 32,888 hours during the year.

Feedback from one of the community projects receiving food from FareShare Sussex:

'The food we receive from FareShare Sussex is literally a lifesaver, as it helps us provide weekly food parcels to vulnerable people who experience insecurity.'

Demand for food from our community partners has remained high and is expected to increase further as the impact of inflation and the cost of living crisis becomes ever more evident. In addition to partners in East and West Sussex, we delivered food to a number of community projects in Surrey, an area where there is significant demand. As a result, we have been developing plans and seeking funding to extend our area of operation and open a warehouse in the county.

The charity continues to benefit from a wide range of food suppliers from all stages of the supply chain, including growers, manufacturers, wholesalers, bakeries and supermarkets. However, during the year we experienced disruption to our food supply at different stages including when the country experienced a shortage of HGV drivers. At these times we were unable to meet the increasing demand for food from our community partners. Local food sourcing was increasingly important, but it remains challenging to secure new suppliers, meaning food volumes were sometimes insufficient to meet the necessary requirements.

'Some of the waste we produce is still good to eat, donations to you mean that we can divert the majority of our edible food waste for redistribution while still producing energy using the waste that is not edible. Reducing waste and providing nutritious vegetables to those in need is a win-win.'

Thomas Bennet, Barfoots one of many food suppliers to FareShare Sussex

FareShare Sussex continued to work with 10 partners across Belgium, France, Netherlands and the UK on the European Interreg funded FLAVOUR project. In 2020-22, supported by FLAVOUR, FareShare Sussex was able to use its network to broaden its work, develop employability training and create recipes using surplus food.

12 trainees took part in our 'FareShare Futures' employability and training programme designed to help people in the community become employment ready and offer work experience in the food surplus sector. Thanks to the FLAVOUR funding we started delivering skill sharing workshops to boost confidence in the kitchen and to provide inspiration to reduce food waste and create nutritious meals on a budget.

Conal joined the FareShare Futures programme and showed considerable commitment and enthusiasm. He went on to be employed in our busy warehouse.

"Getting on board with the employability course was amazing. It taught me a lot regarding what employers are looking for and how to go into interviews with confidence without overthinking too much, which was an issue for me for a long time. It taught me to just be myself and play to my

strengths. In the end, it seems to have worked.... I am incredibly proud of being able to tackle food waste and fight food poverty in Sussex and Surrey. I love working with the volunteers and making sure they are all happy at the end of the day. They are the true heroes and the backbone of FareShare Sussex."

FareShare Sussex benefited from the government's 'Kickstart' programme with additional roles created in the office and warehouse to support its work. The staff on 'Kickstart' were supported in training and job search skills to help them in their future careers after their placements.

We have integrated an e-cargo bike for smaller deliveries and food collections in the local area to improve our service capability and reduce our environmental impact. This was provided through funding from the Waste and Resources Action Programme (WRAP). The purpose of this is to increase the surplus food the Charity sources and distributes, reduce environmental impact and improve efficiency.

During the year we carried out a carbon footprint analysis and established a 'green' action team to ensure a strategic approach to reducing carbon emissions and reducing its impact on the environment.

"We were so impressed when we came in to volunteer at FareShare Sussex- it's absolutely inspiring what you achieve, and we were shocked to see how much food would have ended up in landfill had it not been saved and delivered to people in Sussex who really need it. We immediately wanted to get more involved, and it made total sense for us to collaborate on your incredibly successful employability programme by holding workshops for the volunteers on CV writing, job searching, interview advice and preparation and holding mock interviews."

Stephanie Coombs, Senior Business Manager, Hays Recruitment

Future development plans

Inflation and cost of living increases are expected to boost the demand for support as more people are forced into food poverty. The charity will redouble efforts to meet this increased need by building on the growth of the last few years and with the support of our national partner FareShare UK, in sourcing surplus food. In 2022, FareShare Sussex celebrates its 20th anniversary and celebrations are planned to support our fundraising activities. FareShare Sussex has recently recruited a new CEO who will join in June 2022.

The sustainability of the food supply is uncertain for the year ahead and we have budgeted for likely increased running costs but especially on utilities and fuel.

It is anticipated that the future funding landscape will be very testing. The Charity is accordingly working in a very challenging budgetary environment for the year ahead with the distinct likelihood that it may need to draw on its reserves in the financial year 2022-23.

The Board of Directors updated its strategic plan 2022-25 which focuses both on sustainability and growth. In addition to delivering across Sussex, the charity now delivers to community groups in Surrey and has well developed plans for increasing its work there in the future. To meet the wider need in the county, it will continue to seek funding during the year ahead to open a new warehouse in the county.

The charity will also continue to develop its work on employability programmes to support people in preparation for work, while the green action team will be implementing a number of measures to reduce our impact on the environment. Among the measures in the plan is to seek funding for an additional electric van.

"I started volunteering at FareShare Sussex in 2016 and have seen it change and grow a lot over the years. I was chosen to be Lead Volunteer, a new position created during the pandemic to help manage and guide new volunteers. This allowed me to use my skills to help shape the role and to create a more organised operation during covid. I've enjoyed being active and meeting different people." Myron. Lead Warehouse Volunteer

FINANCIAL REVIEW

Despite a difficult funding and operating landscape, the directors are pleased to report a small surplus of income over expenditure in 2021-22. Total income for the year was £728,139 (2020-21: £887,121) This was mostly achieved through voluntary income including grants and donations and the support of a new Senior Fundraising and Communications Manager role. Total expenditure was £619,258 (2021-22: £615,084) with spending on charitable activities being 95% of total expenditure. Whilst the income was reduced from the high levels during the first year of the pandemic, it showed an increase of 21% compared to 2019-20.

Following the strong financial performance in the year 2020-21 FareShare Sussex was able to pass on this benefit by providing its service to all Community Food Members with a 66% price reduction.

The directors are responsible for the financial viability and sustainability of FareShare Sussex. The directors reviewed and updated the reserves policy during the year which ensures there is a minimum six months' reserve funding in place.

"We have been receiving food from FareShare for approximately 15 years. This has and continues to help us support families facing challenging circumstances by providing nutritionally balanced bags of food that also ensure cultural and dietary needs are met. We are a lifeline to those who need this support in our community."

Julie Warner, Project Manager, FreshStart Brighton

Principal funding sources

Principal funding during the year was from the Waste Resources Action Programme (WRAP), trusts and foundations, fees for the charity's provision of its service to charity partners, Interreg 2 Seas 'Flavour', Public Health Directorate, The Big Lottery fund and corporate/ individual donations.

Designated Funds and Restricted Funds:

During the year we received funds and donations restricted in their use totalling £43,616. These funds were spent in full in the 2021/22 financial year. They will help support FareShare Sussex in what is expected to be another challenging year as inflation increases demand for the service and inflationary costs take hold.

During the year we received no funds which have been designated for use in 2022-23.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of governing document

Memorandum and Articles of Association incorporated 3rd October 2011 and as amended by Special Resolution.

How is the charity constituted

A company limited by guarantee with charitable status.

Trustee selection methods (constitutional arrangements)

The Board of Directors, led by the Chair, corporately agree and implement the arrangements for trustee selection, including advertising, interviewing and appointment. Trustees agree to a commitment of holding office for 3 years and can be reselected.

Policies and procedures for induction and training of trustees

There is a formal trustee induction, which has regard to the Charity Commission's guidance on being a trustee. All trustees are committed to ongoing relevant training.

Organisational structure

The company is governed by a Board of Directors who are responsible for setting the strategic direction of the organisation and for establishing policy. The Chief Executive, appointed by the Board, oversees and manages the day-to-day operations.

Risk Management

The Board has a risk management strategy and regularly reviews the risks most likely to affect its operations. The lead trustee for Risk Management and the Chief Executive review risks on a monthly basis.

REGISTERED ADDRESS

FareShare Sussex, Unit 3-4 Fairway Business Centre, Westergate Road, Brighton, England, BN2 4JZ

BANKERS

The Co-operative Bank, P.O Box 250, Delf House, Southway, Skelmersdale WN8 6WT

INDEPENDENT EXAMINER

Independent Examiners Ltd, Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF

Networks

FareShare Sussex is one of 21 regional centres within the FareShare network. This enables us to work collaboratively in terms of food logistics and to raise profile and to access more strategic sources of funding.

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of body entitled to appoint trustee
Yvonne Au	HR Board Sub-Group		CGCP Board
Fiona Bennett	Treasurer	May to March	
Kate Bingley	Development Committee HR Board Sub-Group		
Betsy Brewer	Finance and Strategic Planning Board Sub-Group HR Board Sub-Group		
Gwynfa Davies	Safeguarding Lead HR Board Sub-Group		CGCP Board
Steven Hardman	HR Board Sub-Group		CGCP Board
Keith Harrison	Finance and Strategic Planning Board Sub-Group Strategic Risk Management		CGCP Board
Jamie Marchant	Finance and Strategic Planning Board Sub-Group Development Committee		
Caroline Ward	Vice Chair Development Committee		CGCP Board
Jonathan Wilkins	Chair Treasurer Company Secretary Finance and Strategic Planning Board Sub-Group Development Committee		CGCP Board

Names and addresses of advisers

Type of adviser	Name	Address
HR	Tim Rounding	Ground Floor Flat, 286 Ditchling Road, Brighton, BN1 6JF

Name of senior manager

Rob Orme, Chief Executive

Statement of Directors' responsibilities

City Gate Community Projects was established as the social action agency of City Gate Church. It comprises a company which was incorporated on 3rd October 2001 and registered as a charity on 31st July 2002. The company managed one project during this financial year: FareShare Sussex.

The management board consists of ten directors and Company Secretary.

The Management Board meets formally at least six times per year with project managers reporting to the board in addition to the regular project-based business meetings involving a mix of board members, staff and volunteers.

Company law requires the directors to prepare financial statements for each financial year which gives a true and fair picture of the state of affairs of the company and of the profit or loss of the company during that period. In preparing those financial statements the directors are required to:

- i. Select suitable accounting policies and then apply them consistently,
- ii. Make judgements and estimates that are reasonable and prudent,
- iii. Prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In preparing this report the directors have taken advantage of the special provisions of the Companies Act 2006 relating to small companies.

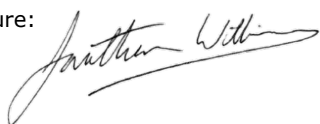
Declaration

The directors declare that they have approved the Directors' report above.

Signed on behalf of the Charity's Directors

I approve the attached statement of financial activities and the balance sheet for the year ended 31 March 2022 and confirm that I have made available all information necessary for its preparation.

Signature:



Full name: Jonathan Paul Wilkins

Position: Director

Date:

CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
Income and Endowments from:						
Donations and Legacies	2a	582,121	-	43,616	625,737	739,480
Charitable Activities	2b	83,865	-	-	83,865	130,160
Other Trading Activities	2c	18,254	-	-	18,254	17,236
Investments	2d	85	-	-	85	4
Other	2e	198	-	-	198	241
Total		684,523	-	43,616	728,139	887,121
Expenditure on:						
Raising Funds	4a	33,161	-	-	33,161	14,013
Charitable Activities	4b	348,169	197,774	40,118	586,061	600,685
Other	4c	36	-	-	36	386
Total		381,366	197,774	40,118	619,258	615,084
Net income/(expenditure)		303,157	(197,774)	3,498	108,881	272,037
Transfers between funds	12	-	-	-	-	-
Other recognised gains/losses						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Gains/(losses) on investment assets		-	-	-	-	-
Net movement in funds		303,157	(197,774)	3,498	108,881	272,037
Reconciliation of funds:						
Total funds brought forward		401,056	197,774	39,734	638,564	366,527
Total funds carried forward		704,213	-	43,232	747,445	638,564

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 11 to 19 form part of these financial statements.

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST MARCH 2022**

Company registration no: 04298200

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31/03/2022 Total £	31/03/2021 Total £
Fixed Assets						
Tangible assets	7	148,994	-	43,232	192,226	243,401
Current Assets						
Cash at bank and in hand	8	522,743	-	-	522,743	524,920
Debtors	9	50,501	-	-	50,501	10,223
Total Current Assets		573,244	-	-	573,244	535,143
Creditors: amounts falling due within one year	10	18,025	-	-	18,025	139,980
NET CURRENT ASSETS		555,219	-	-	555,219	395,163
TOTAL ASSETS less current liabilities		704,213	-	43,232	747,445	638,564
NET ASSETS		704,213	-	43,232	747,445	638,564
Funds of the Charity						
General Funds		704,213	-	-	704,213	401,056
Designated Funds	11	-	-	-	-	197,774
Restricted Funds	12	-	-	43,232	43,232	39,734
Total Funds		704,213	-	43,232	747,445	638,564

Directors' Responsibilities:

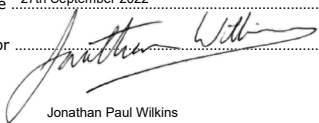
The directors are satisfied that for the year ended on 31st March 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 21.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 27th September 2022

Signed on their behalf by Director 

Print Name:

Jonathan Paul Wilkins

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Basis of preparation:

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)).

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

Citygate Community Projects meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

The charity has opted to use the natural classification of categories in its accounts.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors

No material prior year error have been identified in the reporting period

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government Grants

The charity has not received government grants in the reporting period.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Fixed Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance basis (if purchased before 1st April 2021) or straight line basis (if purchased after 1st April 2021) over their estimated useful lives. The rates applied per annum are as follows:

		Equipment		reducing balance basis		25% (assets purchased pre 1st April 2021)		10% (assets purchased post 1st April 2021)			
		Equipment		straight line basis							
2. INCOME AND ENDOWMENTS FROM:	Note	Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2021/22	TOTAL 2020/21					
		£	£	£	£	£					
a) Donations and Legacies											
Gifts & Donations		77,281	-	-	77,281	78,229					
Gift Aid Tax Recoverable		5,136	-	-	5,136	1,320					
Grants from Trusts & Foundations	12	236,161	-	29,000	265,161	250,724					
Corporate Giving		38,798	-	-	38,798	63,476					
Grants (FareShare)		73,970	-	-	73,970	138,877					
Grants (Waste and Resources Action Programme)	12	59,305	-	14,616	73,921	168,278					
Statutory & European Funding		91,470	-	-	91,470	38,576					
		582,121	-	43,616	625,737	739,480					
b) Charitable Activities											
Administrative Fees (CFM)		62,647	-	-	62,647	124,400					
Intern Placement		21,074	-	-	21,074	1,260					
Training Income		144	-	-	144	4,500					
		83,865	-	-	83,865	130,160					
c) Other Trading Activities											
Fundraising		18,254	-	-	18,254	17,236					
		18,254	-	-	18,254	17,236					
d) Investments											
Dividends & Interest		85	-	-	85	4					
		85	-	-	85	4					
e) Other											
Sundry & Miscellaneous Income		198	-	-	198	241					
		198	-	-	198	241					

3. INTANGIBLE INCOME

The value of the food handled by FareShare Sussex has been incorporated into the notes to the accounts only. Further information is given in note 13.

CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022

4. EXPENDITURE ON:

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Raising Funds						
Advertising & Marketing		571	-	-	571	-
Fundraising		2,438	-	-	2,438	1,725
Salaries & Wages	14	30,152	-	-	30,152	12,288
		33,161	-	-	33,161	14,013
b) Charitable Activities						
<u>Furthering charity aims</u>						
Cleaning Costs		3,958	-	-	3,958	7,255
Depreciation Expense		38,751	-	11,118	49,869	41,224
Equipment Costs		2,414	-	556	2,970	11,784
Health & Safety Costs		3,569	-	-	3,569	5,114
Insurance Costs		5,151	-	-	5,151	3,273
Loss on Disposal of Fixed Asset		2,542	-	-	2,542	-
Memberships, Licences & Subscriptions		8,916	-	-	8,916	8,566
Motor Vehicle Expenses		5,509	-	-	5,509	1,829
Motor Vehicle Fuel Costs		10,773	-	5,000	15,773	14,686
Motor Vehicle Hire Costs		25,645	-	-	25,645	35,477
Motor Vehicle Repairs		3,306	-	-	3,306	7,365
Motor Vehicle Insurance		10,879	-	-	10,879	8,904
Pest Control Costs		754	-	-	754	377
Premises General Expenses		950	-	-	950	5,688
Printing, Postage & Stationery		2,236	-	944	3,180	2,959
Rent & Rates		54,047	-	12,000	66,047	54,530
Repairs & Maintenance		6,989	-	-	6,989	14,197
Recruitment & Admin Costs		4,439	-	-	4,439	-
Salaries & Wages	14	115,459	197,774	10,500	323,733	314,401
Staff Wellbeing (Note: 2022 includes refund)		(245)	-	-	(245)	822
Telephone Costs		3,033	-	-	3,033	5,930
Training Costs		3,622	-	-	3,622	7,013
Travel & Subsistence		1,493	-	-	1,493	458
Utility Costs		12,091	-	-	12,091	8,647
Volunteers Expenses		9,181	-	-	9,181	21,506
Waste Collections Costs		9,437	-	-	9,437	8,247
<u>Charity governance</u>						
Finance & Admin Fees		-	-	-	-	6,000
Independent Examination & Accountancy Fees (incl. accounts software)		3,226	-	-	3,226	2,551
Legal & Professional Fees		48	-	-	48	1,882
		348,169	197,774	40,118	586,061	600,685
c) Other						
Sundry Expenses		36	-	-	36	386
		36	-	-	36	386

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

5. SUPPORT AND GOVERNANCE COSTS

	Support	Governance	Total
	£	£	£
Office & administration	48	-	48
Independent examiners fees	-	1,500	1,500
	<u>48</u>	<u>1,500</u>	<u>1,548</u>

6. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2021/22 £	2020/21 £
Independent examiner's fees	1,500	1,500
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

7. TANGIBLE FIXED ASSETS

		General Fund Equipment £	Restricted Fund Equipment £	Total £
Cost	01-Apr-21	241,271	103,488	344,759
Additions		1,566	14,616	16,182
Disposals		(20,165)	-	(20,165)
Cost at	31-Mar-22	<u>222,672</u>	<u>118,104</u>	<u>340,776</u>
Depreciation	01-Apr-21	37,604	63,754	101,358
Charge		38,751	11,118	49,869
On Disposals		(2,677)	-	(2,677)
Depreciation at	31-Mar-22	<u>73,678</u>	<u>74,872</u>	<u>148,550</u>
Net Book Value	31-Mar-22	<u>148,994</u>	<u>43,232</u>	<u>192,226</u>
Net Book Value	31-Mar-21	203,667	39,734	243,401

The annual commitments under non-cancelling operating leases and capital commitments for the next financial year are as follows:

31st March 2022 : Motor Vehicle Leasing Costs £22,032

31st March 2021 : Motor Vehicle Leasing Costs £33,048

8. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Cash at Bank and in Hand	522,743	-	-	522,743	524,920
	<u>522,743</u>	<u>-</u>	<u>-</u>	<u>522,743</u>	<u>524,920</u>

9. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Tax Recoverable	-	-	-	-	1,320
Prepayments	7,000	-	-	7,000	7,000
Other Debtors	42,347	-	-	42,347	1,726
Overpaid HMRC PAYE and NI	833	-	-	833	-
Overpaid Pension Contributions	321	-	-	321	-
Travel to Work Loan	-	-	-	-	177
	<u>50,501</u>	<u>-</u>	<u>-</u>	<u>50,501</u>	<u>10,223</u>

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Note	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-22 £	Total 31-Mar-21 £
Deferred Income		-	-	-	-	75,168
Independent Examiners Fees		1,500	-	-	1,500	1,500
Other Creditors		3,621	-	-	3,621	55,734
PAYE, NI and Student Loan Deductions		11,807	-	-	11,807	6,104
Pension Contributions		1,097	-	-	1,097	1,276
Agency Funds	21	-	-	-	-	198
		18,025	-	-	18,025	139,980

11. DESIGNATED FUNDS - CURRENT YEAR

	Balance 01-Apr-21 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-22 £
Salaries	48,000	-	-	48,000	-	-	-
Member Fees	86,580	-	-	86,580	-	-	-
CFM Fees	6,724	-	-	6,724	-	-	-
Covid Response Roles	32,000	-	-	32,000	-	-	-
WRAP Covid Response Support Roles	8,970	-	-	8,970	-	-	-
Brighton and Hove Carbon Fund	8,000	-	-	8,000	-	-	-
Grants from Trusts and Foundations	7,500	-	-	7,500	-	-	-
	197,774	-	-	197,774	-	-	-

The designated funds ringfenced at the end the previous financial year, have been spent on the purposes designated by the Trustees on core costs, salaries and project costs..

11a). DESIGNATED FUNDS - PREVIOUS YEAR

	Balance 01-Apr-20 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-21 £
Salaries	-	-	-	-	-	48,000	48,000
Member Fees	-	-	-	-	-	86,580	86,580
CFM Fees	-	-	-	-	-	6,724	6,724
Covid Response Roles	-	-	-	-	-	32,000	32,000
WRAP Covid Response Support Roles	-	-	-	-	-	8,970	8,970
Brighton and Hove Carbon Fund	-	-	-	-	-	8,000	8,000
Grants from Trusts and Foundations	-	-	-	-	-	7,500	7,500
	-	-	-	-	-	197,774	197,774

The closing balance of designated funds has been ringfenced by the Trustees for the purposes shown above. Designated funds are wholly represented by cash reserves £267,998 less deferred income (creditors) of £70,224 of the charity.

12. RESTRICTED FUNDS - CURRENT YEAR

	Balance 01-Apr-21 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-22 £
Cold Room - Capital Funded Fixed Assets	37,624	14,616	14,616	-	10,591	-	41,649
Cold Room - Fixed Assets	2,018	-	-	-	504	-	1,514
Equipment - Fixed Assets	92	-	-	-	23	-	69
Office and Admin	-	1,500	-	1,500	-	-	-
Rent and Unit Costs	-	12,000	-	12,000	-	-	-
Salaries	-	10,500	-	10,500	-	-	-
Van	-	5,000	-	5,000	-	-	-
	39,734	43,616	14,616	29,000	11,118	-	43,232

The restricted funds have been spent in accordance with the purpose they were given. The closing balance of restricted funds at 31st March 2022 is wholly represented by the restricted fund fixed assets (£43,232) held by the charity.

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

12a) RESTRICTED FUNDS - PREVIOUS YEAR

	Balance 01-Apr-20 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-21 £
Cold Room	15,720	-	-	3,136	-	(12,584)	-
Cold Room - Capital Funded Fixed Assets	51,854	-	-	-	14,230	-	37,624
Cold Room - Fixed Assets	2,689	-	-	-	671	-	2,018
Covid PPE	-	5,000	-	5,000	-	-	-
Equipment - Fixed Assets	123	-	-	-	31	-	92
Nature Through Nurture	-	5,000	-	5,000	-	-	-
Rent and Unit Costs	-	12,000	-	12,000	-	-	-
Salaries	-	10,000	-	10,000	-	-	-
Van	-	13,546	-	13,546	-	-	-
	70,386	45,546	-	48,682	14,932	(12,584)	39,734

The restricted funds have been spent in accordance with the purpose they were given. The closing balance of restricted funds at 31st March 2021 is wholly represented by the restricted fund fixed assets (£39,734) held by the charity.

The transfer between funds of £12,584 represents unspent restricted funds carried forward from 2019/20 which were given for coldroom expenditure and were spent in 2020/21 towards the purchase of coldroom equipment, which has been capitalised as a general fund fixed asset for ongoing use by the charity.

13. INTANGIBLE INCOME

In addition to the income shown in the Statement of Financial Activities, there is the food supplied by retailers, food manufacturers and consumers to FareShare Sussex.

Based on advice from FareShare UK and professional advisers, including MHA Carpenter Box, the food supplied, stored and distributed from and to third parties has been treated as 'intangible income'. Full details including weight, value and assumption for valuation are fully disclosed below.

	Weight kg	Value £
Stocks of Food at 1.4.21	85,990	144,463
Donated Food	1,065,000	1,970,250
Distributed Food	(1,085,000)	(2,007,250)
Disposed as waste	(14,000)	(25,900)
Stocks of Food at 31.3.22	51,990	87,343

The estimated cost of food has been calculated by weight at an average cost as calculated by the Trussell Trust of £1.68 per kg.

14. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY PERSONNEL

	2021/22 £	2020/21 £
Gross Wages and Salaries	328,264	302,119
Employer's National Insurance Costs	23,790	22,660
Less HMRC Incentive	(4,000)	(4,000)
Employer's Pension Contributions	5,831	5,910
	353,885	326,689

Full time equivalent employees who were engaged in each of the following activities, (numbers include both part time and full time employees):

	2021/22		2020/21	
	Start of year Number	End of year Number	Start of year Number	End of year Number
Costs of generating funds/fund raising	1	1	1	1
Activities in furtherance of organisation's objects	13	14	9	13

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

The key management personnel of the charity comprise the Trustees/Directors and the Leadership Team. No Trustees/Directors received remuneration. The total employee benefits (including employer national insurance and employer pension contributions) of key management personnel of the charity were £36,995 (2020/21: £36,650).

The charity operates a government backed defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The amount charged in the financial year end 31st March 2022 was £5,831 (2020/21: £5,910). The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs.

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

15. DIRECTORS AND OTHER RELATED PARTIES

	2021/22	2020/21
Number of Directors who were paid expenses	-	-
Total amount paid	£ -	£ -

No payments were made to Directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a Director or any person connected with them.

Four Directors donated a combined total of £680 to the charity during this financial year (2020/21: Three Directors £690).

16. MOVEMENT IN FUNDS

The Company is Limited by Guarantee (04298200) and is a Charity registered with the Charity Commission (1093245) and does not have a Share capital and has no income subject to Corporation Tax.

<u>Current year movement in funds</u>	At 01-Apr-21 £	Net movement in funds £	Transfers btw funds £	At 31-Mar-22 £
Unrestricted Funds				
General Funds	401,056	303,157	-	704,213
Designated Funds	197,774	(197,774)	-	-
Restricted Funds				
Restricted Funds	39,734	3,498	-	43,232
TOTAL FUNDS	<u>638,564</u>	<u>108,881</u>	<u>-</u>	<u>747,445</u>

Net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
Unrestricted Funds			
General Funds	684,523	(381,366)	303,157
Designated Funds	-	(197,774)	(197,774)
Restricted Funds			
Restricted Funds	43,616	(40,118)	3,498
TOTAL FUNDS	<u>728,139</u>	<u>(619,258)</u>	<u>108,881</u>

<u>Comparatives for movement in funds</u>	At 01-Apr-20 £	Net movement in funds £	Transfers btw funds £	At 31-Mar-21 £
Unrestricted Funds				
General Funds	296,141	290,105	(185,190)	401,056
Designated Funds	-	-	197,774	197,774
Restricted Funds				
Restricted Funds	70,386	(18,068)	(12,584)	39,734
TOTAL FUNDS	<u>366,527</u>	<u>272,037</u>	<u>-</u>	<u>638,564</u>

Net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
Unrestricted Funds			
General Funds	841,575	(551,470)	290,105
Designated Funds	-	-	-
Restricted Funds			
Restricted Funds	45,546	(63,614)	(18,068)
TOTAL FUNDS	<u>887,121</u>	<u>(615,084)</u>	<u>272,037</u>

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2022**

17. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

18. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. Further detail is provided in the Annual report.

19. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Annual report.

20. EVENTS AFTER THE END OF THE REPORTING PERIOD

There are no events that require disclosure.

21. AGENCY FUNDS

On 13th January 2020 Citygate Community Projects received £197.50 in donations, which were paid into the CityGate Community Projects bank account. The funds were actually destined for the FareShare Sussex project and a transfer was made on 17th January 2020 to transfer the funds across to the FareShare Sussex bank account. Due to an administrative error, in the financial statements for year ended 31st March 2020 it was disclosed that the funds were destined for CityGate Church UK (registered charity number 1117985), which was incorrect. An adjustment has been made this year to reflect the correct situation, which the Trustees have confirmed.

The amounts received and paid over were:

	£
Amount stated as held at 31.3.21	198
Correction made 31.3.22	(198)
Amount held 31.3.22	-

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	2021/22 £	2020/21 £
Cash used in operating activities	(6,245)	421,598
Cash used from investing activities		
Interest income	85	4
Purchase of tangible fixed assets	(16,182)	(224,009)
Disposal of tangible fixed assets	20,165	-
Cash provided by (used in) investing activities	4,068	(224,005)
Cash flows from financing activities		
Introduction/(Repayment) of long term borrowing	-	-
Cash used in financing activities	-	-
Increase/(decrease) in cash and cash equivalents in the year	(2,177)	197,593
Cash and cash equivalents at the start of the year	524,920	327,327
TOTAL cash and cash equivalents at the end of the year	522,743	524,920

(a) Reconciliation of net movement in funds to net cash flow from operating activities

	2021/22 £	2019/20 £
Net movement in funds	108,881	272,037
Add back depreciation charge	47,192	41,224
Deduct interest income shown in investing activities	(85)	(4)
Decrease/(increase) in debtors	(40,278)	5,873
Increase/(decrease) in creditors	(121,955)	102,468
	(6,245)	421,598

Net cash used in operating activities

(b) Analysis of cash and cash equivalents

	2021/22 £	2019/20 £
Cash at bank and in hand	522,743	524,920
Total cash and cash equivalents	522,743	524,920

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2022.

As the charity's trustees (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow Member of the Association of Independent Examiners.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- . the accounting records were not kept in accordance with section 130 of the Charities Act; or
- . the accounts did not accord with the accounting records; or
- . the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: J Irvin Smith FCIE

Date: 3rd October 2022

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

Accounts

**CITY GATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2021**

CHARITY REGISTRATION No: 1093245

COMPANY REGISTRATION No: 04298200

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

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**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1093245
COMPANY REGISTRATION NUMBER	04298200
START OF FINANCIAL YEAR	1st April 2020
END OF FINANCIAL YEAR	31st March 2021
DIRECTORS AT 31ST MARCH 2021	Johnie Davies (resigned 12th January 2021) Jonathan Wilkins Yvonne Au Gwyn Davies Caroline Ward Keith Harrison Steven Hardman James Marchant (appointed 12th May 2020) Elizabeth Brewer (appointed 12th May 2020) Katharine Bingley (appointed 12th May 2020)
DIRECTORS APPOINTED AFTER THE BALANCE SHEET DATE	Fiona Bennett (appointed 14th May 2021)
COMPANY SECRETARY	Jonathan Wilkins
REGISTERED ADDRESS	Fareshare Sussex Unit 3-4 Fairway Business Centre Westergate Road Brighton BN2 4JZ
DATE OF INCORPORATION	3rd October 2001
GOVERNING DOCUMENT	Memorandum and Articles of Association incorporated 3rd October 2011 and as amended by Special Resolution.
BANKERS	The Co-operative Bank P.O Box 250 Delf House Southway Skelmersdale WN8 6WT
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF

OBJECTS

(a) To advance education in Brighton and Hove and in such other parts of Sussex and the surrounding area as the trustees may from time to time think fit including (though not by way of limitation) the provision of pre-school, after school clubs, homework clubs, wrap around care for children of various ages, NVQ's and other vocational course and training and remedial adult education.

(b) To relieve person in need, hardship or distress in the area of benefit including (though not by way of limitation) homeless persons, asylum seekers, disabled people in particular though not exclusively by the provision of food, training, pregnancy advice, neighbourhood care services, lunch clubs and other services for elderly people and health based services.

(c) To provide or assist in the provision of facilities in the interest of social welfare for recreation and other leisure time occupation particularly, but not exclusively, by the provision of a community centre.

(d) The protection and preservation of health by the provision of low cost nutritional food.

**CITY GATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS AND TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

OBJECTS AND ACTIVITIES

The charitable objects as stated in the governing documents are summarised in our mission: "To fight hunger, tackle food waste and transform lives through the redistribution of food."

The charity's purposes, for the public benefit are:

1. The relief of people in need through fighting hunger
2. The advancement of environmental protection through tackling food waste
3. The advancement of citizenship through the promotion of volunteering.

Public benefit

In 2020-21 FareShare Sussex achieved the following for the public benefit:

- 3.6 million meals provided for vulnerable people
- 1538 tonnes of food was distributed to community projects
- 938 tonnes of surplus food saved from going to waste
- 161 charity and community partners in Sussex and Surrey received food
- 21,570 vulnerable people received meals every week

At FareShare Sussex, we source food from the food industry that would otherwise go to waste and landfill. In the last year the charity also benefited from purchased food as emergency food aid in response to the Covid 19 pandemic. We store and sort this food and deliver it to charities, breakfast clubs, after school clubs, children's and family centres, hostels, food banks, supported housing and other community groups to provide nutritious food to those in the community who need it most.

We couldn't do what we do without the 150 volunteers who work tirelessly every week receiving incoming food, stocking our warehouse, picking our deliveries, loading and driving our delivery vans and supporting our office administration. Through volunteering we provide a range of valuable opportunities for people from a range of diverse backgrounds. Our volunteers are motivated by a variety of reasons to support us including making a difference to vulnerable people and tackling food waste. Volunteers develop new skills and work with a diverse group of people as well as give back to the community. For many it provides an opportunity to develop experience and skills to help find work, often in the food sector. FareShare Sussex training supports people with job readiness skills.

In a recent survey of our volunteers:

- 36.5% were unemployed or looking for paid work
- 84% of those looking for work said that volunteering had improved their employability
- 42% said volunteering at FareShare had improved their mental health
- 45% volunteering at FareShare had made them more physically active

Proud achievements in 2020-21 include:

- 45 volunteers completed formal training in Food Safety, Allergens, Safeguarding or Health and Safety
- 5 volunteers completed 3-5 day certified training for forklift driving
- 9 volunteers progressed into employment having had opportunities to improve skills in communication, food safety and warehousing
- 3 volunteers were taken on in paid staff roles at FareShare Sussex to support our Covid-19 response
- 3 trainees participated in FareShare Futures employability training.

The directors have due regard to the guidance issued by the Charity Commission on public benefit. All directors are familiar with the Charities Act 2011 and the public benefit requirement. This includes ensuring the charity is always managed with a view to benefitting the public and with regard to its beneficiaries. It also means identifying risks of harm, minimising these and ensuring that any harm that might arise is a minor consequence of carrying out the purpose. All decisions made are in accordance with the general framework for 'trustee decision making'.

**CITY GATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS AND TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

Feedback from community projects receiving food from FareShare Sussex:

'Being able to put food on the table for their families is quite simply reward enough in itself. This service gives people access to food 5 days a week, it's very important to many'

'FareShare is an amazing service and we are truly grateful to receive this every week'

'FareShare enables us to operate. Without FareShare we couldn't afford to continue supporting our residents'

ACHIEVEMENTS AND PERFORMANCE

This financial year was successful in extraordinary circumstances. In 2020-21, FareShare Sussex received 1574 tonnes of food (2019-20: 733) and delivered 1538 tonnes (2019-20: 675) more than doubling the food provided to the communities we serve and setting new records for the Charity.

Our team of volunteers and staff delivered enough food to provide 3.6 million meals during the year to 161 Community Food Members (2019-20: 141) across 14 Local Authorities providing nutritious meals for 21,570 beneficiaries per week (2019-20: 12,188).

The charity continues to benefit from a wide range of food suppliers from all stages of the supply chain, including growers, manufacturers, wholesalers, bakeries and supermarkets.

'Community is very much at the heart of what we do. Our link with FareShare is a great way of supporting not only the local community but the wider community too, as we also support FareShare on a national level.' Higgidy Pies

FareShare Sussex is working with 10 partners across Belgium, France, Netherlands and the UK on the European Interreg funded FLAVOUR project which aims to increase the value of food surplus whilst simultaneously creating jobs and supporting people living in food insecurity.

In 2020-21, supported by FLAVOUR, FareShare Sussex was able to use its network to broaden its work, develop employability training and create recipes using surplus food. 3 trainees took part in our 'FareShare Futures' employability and training programme designed to help people in the community become work ready and give work experience in the food surplus sector.

We were able to do this with the addition of the first electric van to our fleet with funding from the Waste and Resources Action Programme (WRAP) and which has been fully integrated into our delivery schedules. The purpose of this is to increase the surplus food the Charity sources and distributes, reduce environmental impact and improve efficiency. Also with this funding, we continue to pilot an e-cargo bike for smaller deliveries and food collections in the local area to improve our service capability and reduce our environmental impact.

During the year, the charity was able to purchase an additional delivery van to reduce leasing costs, to replace a forklift truck and update its IT hardware.

The Impact of the Covid-19 pandemic 2020-21

Lockdowns due to Covid-19 dominated the year as more people were pushed into food poverty and the pandemic brought the importance of the work of FareShare Sussex into sharp focus.

Three months into the pandemic we were delivering triple our previous volumes of food to those in need. Our volunteers and staff adapted quickly to ever changing rules and processes as we prioritised health and safety to ensure social distancing so that deliveries were picked and distributed safely to meet the increased demand for emergency food.

**CITY GATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS AND TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

Some of our community partners closed their doors but many new ones joined as a result of the pandemic including a number of Covid specific food hubs. Many adapted their services to support their vulnerable client groups. A number of our volunteers self-isolated but a significant number of new volunteers signed up to support us. Despite all this change we were able to increase our food distribution volumes efficiently with fewer volunteers to ensure social distancing.

Our partner FareShare UK secured DEFRA funding to purchase food to meet the emergency demand and FareShare Sussex benefited by receiving some of that food to distribute to its community partners.

A Community Food Member commented in a recent survey:

'Before the pandemic we were a pre-school club with on site catering. Once the pandemic hit we decided to open a food bank to support pre-school families as well as other members of the local community. We will continue to offer both services even after the pandemic restrictions are lifted.'

To support the increased costs of our response to the Covid pandemic during the year additional sources of funding were successfully applied for from the Waste Resources Action Programme (WRAP) and some trusts and foundations. Our fundraising team was also able to increase income from companies and individuals to support our work.

The high profile support of professional footballer Marcus Rashford brought FareShare UK into the spotlight and increased national recognition and awareness of the FareShare organisation.

In the summer of 2020 it became clear that some of our volunteers would benefit from additional support during the pandemic so we introduced our 'CareShare' drop-in initiative which ran for 3 months. This supported volunteers with a signposting service to services as well on line training and job application support. Because for much of the year we were unable to provide face to face training our employability training focussed on developing online resources and a training guide for mentors.

The socio-economic effects of the pandemic will impact the Charity's beneficiaries for a considerable period of time and ensure a continuing demand for our service. The effects of the pandemic will also negatively affect the level to which trusts and foundations are able to support FareShare. This leads to an uncertain future funding landscape .

Case Study: Freya

Freya attended the FareShare Futures employability course just before the first lockdown in March 2020 after a period of illness had prevented her from working. On the course Freya spent time in the warehouse as well as working on exercises that would help her to look for alternative employment and build her confidence. After the course, and as the spectre of Covid 19 loomed, she immediately started volunteering in our warehouse and in October took a paid role as our Covid-safe cleaner. Freya says

'On the course I gained the most by being active and becoming a part of something. I like the inclusivity of FareShare and the way you support people to volunteer here... I always felt safe during my shifts and it was great to have this as part of my routine during what was a pretty turbulent year to say the least.'

Future development plans

The sustainability of the food supply is uncertain for the year ahead and we anticipate that the future funding landscape will be very testing. However, with a strengthened Board and a new senior management team in place we are in a good position to meet these future challenges. The Charity is working to a break even budget and is not expecting to draw on its reserves in the financial year 2021-22.

The Board of Directors has an updated three-year strategic plan in place focusing on both sustainability and growth. In addition to its work across Sussex the charity has a remit to supply community groups in Surrey and is planning to extend its reach in Surrey by applying for funding to purchase a warehouse in the county.

**CITY GATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS AND TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

In the year ahead the charity will also install a large freezer at its Brighton site to broaden the types of surplus food it can receive and deliver. We also intend to purchase a further delivery van to replace a leased van thereby reducing the annual vehicle lease expenses.

The charity will continue to develop its employability programme to provide further opportunities for people to prepare for work and will take on an apprentice to offer support in the office. We plan to continue to grow individual donations to the charity through regular giving to help ensure the organisation's sustainability.

We also intend to implement a carbon footprint analysis to develop an action plan to manage our emissions and reduce environmental impact. A new trustee is being recruited to take on the role of treasurer and further boost the skills and expertise of the Board

FINANCIAL REVIEW

The Directors are pleased to report a surplus of income over expenditure.

Total income for the year was £887,121 (2019-20: £538,163) This was achieved through increases in most areas of voluntary income including grants and donations. Total expenditure was £615,084 (2019-20: £432,494) with spending on charitable activities being £612,972 which is 99.6% of total expenditure. The increased income has supported the organisation to invest in the future and in confidently providing its response to the pandemic.

The Directors are also responsible for the financial viability and sustainability of FareShare Sussex. The Directors reviewed and updated the reserves policy during the year to ensure there is six months reserve funding in place.

In 2022, there will be a significant drop in funding for the charity as funding from ASDA and Big Lottery Fund has reached the end of its term. The organisation's strategy will enable it to be in a strong position to manage this change. The financial reserves will help support the organisation during the transition to alternative sources of funding that have been identified.

Given the financial position at year end, we have been able to offer a significant discount on fees charged to our Community Food Members for the year 2021-22 for receipt of the charity's services.

Principal funding sources

Principal funding during the year was from the third year of an ASDA & Big Lottery Community Fund award, Waste Resources Action Programme (WRAP), grants and trusts, fees for the charity's provision of its service to charity partners, Interreg 2 Seas 'FLAVOUR' and corporate and individual donations.

Designated Funds:

During the year we received funds and donations which we have designated for use in the 2021-22 financial year totalling £111,194. These funds will help support FareShare Sussex in what is expected to be a more challenging funding landscape following the Covid 19 pandemic.

These funds include £48,000 for salaries from FareShare UK to compensate for the premature end of previous funding due to run into the financial year 2021-22, £7,500 in grants from trusts and foundations restricted for expenditure in 2021-22, £8,000 from BHCC from the Brighton and Hove Carbon Fund, £6,724 in CFM fees paid in advance for the year, £8,970 from WRAP for Covid19 Response Support roles received in advance and £32,000 has been designated to extend roles supporting the COVID response to March 2022.

The charity has also converted some of its surplus into assets which included the purchase of a new freezer unit and van to be delivered in May 2021. The Board of directors agreed that £86,580 of the 2020-21 surplus should be used to offset a proportion of the Community Food Member fees for the 2021-22 financial year.

**CITY GATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS AND TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

Feedback from FareShare Sussex volunteer Mel:

'I was looking for a way of giving back to the community. I have always been very interested in food and appalled by food waste and food poverty. A google search with those key words brought me to FareShare Sussex. 4 years later and I am still very happily volunteering at FareShare two days a week and have seen Fareshare go from strength to strength.

Prior to the Covid pandemic, once a week I was driving a van around the county delivering food to a range of projects from lunch clubs for homeless people, to after school clubs and residential projects. I also carried out food safety compliance checks at our projects. Covid restrictions prevent us from entering kitchens so instead I have been kept very busy driving the van to West Sussex to collect food from one of our suppliers. I enjoy the interaction with the projects and seeing where the food ends up.'

STRUCTURE, GOVERNANCE AND MANAGEMENT

Type of governing document

Memorandum and Articles of Association incorporated 3rd October 2011 and as amended by Special Resolution.

How is the charity constituted

A company limited by guarantee with charitable status.

Trustee selection methods (constitutional arrangements)

The Board of Directors, led by the Chair, corporately agree and implement the arrangements for trustee selection, including advertising, interviewing and appointment. Trustees agree to a commitment of holding office for 3 years and can be reselected.

Policies and procedures for induction and training of trustees

There is a formal trustee induction, which has regard to the Charity Commission's guidance on being a trustee. All trustees are committed to ongoing relevant training.

Organisational structure

The company is governed by a Board of Directors who are responsible for setting the strategic direction of the organisation and for establishing policy. The Chief Executive, appointed by the Board, oversees and manages the day to day operations.

Risk Management

The Board has a risk management strategy and regularly reviews the risks most likely to affect its operations. The lead trustee for Risk Management has been in regular contact with the Chief Executive during the Covid-19 pandemic to ensure high levels of monitoring.

REGISTERED ADDRESS

FareShare Sussex, Unit 3-4 Fairway Business Centre, Westergate Road, Brighton, England, BN2 4JZ

BANKERS

The Co-operative Bank, P.O Box 250, Delf House, Southway, Skelmersdale WN8 6WT

INDEPENDENT EXAMINER

Independent Examiners Ltd, Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF

Networks

FareShare Sussex is one of 21 regional centres within the FareShare network. This enables us to work collaboratively in terms of food logistics and to raise profile and to access more strategic sources of funding.

**CITY GATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS AND TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of body entitled to appoint trustee
Yvonne Au	HR Board Sub-Group		CGCP Board
Kate Bingley	HR Board Sub-Group	May - March	
Betsy Brewer	Finance and Strategic Planning Board Sub-Group HR Board Sub-Group	May - March	
Johnie Davies	Strategic Risk Management	April - December	CGCP Board
Gwynfa Davies	Safeguarding Lead HR Board Sub-Group		CGCP Board
Steven Hardman	HR Board Sub-Group		CGCP Board
Keith Harrison	Finance and Strategic Planning Board Sub-Group Strategic Risk Management		CGCP Board
Jamie Marchant	Finance and Strategic Planning Board Sub-Group Development Committee	May- March	
Caroline Ward	Vice Chair Development Committee Finance and Strategic Planning Sub-Group		CGCP Board
Jonathan Wilkins	Chair Treasurer Company Secretary Finance and Strategic Planning Board Sub-Group Development Committee		CGCP Board

Names and addresses of advisers

Type of adviser	Name	Address
HR	Tim Rounding	Ground Floor Flat, 286 Ditchling Road, Brighton, BN1 6JF

Name of senior manager

Rob Orme, Chief Executive

**CITY GATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS AND TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021**

Statement of Directors' responsibilities

City Gate Community Projects was established as the social action agency of City Gate Church. It comprises a company which was incorporated on 3rd October 2001 and registered as a charity on 31st July 2002. The company managed one project during this financial year: FareShare Sussex.

The management board consists of ten Directors and Company Secretary.

The Management Board meets formally at least six times per year with project managers reporting to the board in addition to the regular project-based business meetings involving a mix of board members, staff and volunteers.

Company law requires the Directors to prepare financial statements for each financial year which gives a true and fair picture of the state of affairs of the company and of the profit or loss of the company during that period. In preparing those financial statements the directors are required to:

- i. Select suitable accounting policies and then apply them consistently,
- ii. Make judgements and estimates that are reasonable and prudent,
- iii. Prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In preparing this report the directors have taken advantage of the special provisions of the Companies Act 2006 relating to small companies.

Declaration

The Directors declare that they have approved the Directors' report above.

Signed on behalf of the Charity's Directors

I approve the attached statement of financial activities and the balance sheet for the year ended 31 March 2021 and confirm that I have made available all information necessary for its preparation.

Signature:



Digitally signed by Jonathan
Wilkins
Date: 2021.09.13 09:16:55
+01'00'

Full name: Jonathan Paul Wilkins

Position: Director
Date:

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
Income and Endowments from:						
Donations and Legacies	2a	711,170	-	45,546	756,716	419,240
Charitable Activities	2b	130,160	-	-	130,160	118,923
Other Trading Activities	2c	-	-	-	-	-
Investments	2d	4	-	-	4	-
Other	2e	241	-	-	241	-
Total		841,575	-	45,546	887,121	538,163
Expenditure on:						
Raising Funds	4a	14,013	-	-	14,013	17,363
Charitable Activities	4b	537,070	-	63,614	600,684	414,934
Other	4c	386	-	-	386	197
Total		551,470	-	63,614	615,084	432,494
Net income/(expenditure)		290,105	-	(18,068)	272,037	105,669
Transfers between funds	12	(185,190)	197,774	(12,584)	-	-
Other recognised gains/losses						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Gains/(losses) on investment assets		-	-	-	-	-
Net movement in funds		104,915	197,774	(30,652)	272,037	105,669
Reconciliation of funds:						
Total funds brought forward		296,141	-	70,386	366,527	260,858
Total funds carried forward		401,056	197,774	39,734	638,564	366,527

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 13 to 21 form part of these financial statements.

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST MARCH 2021**

Company registration no: 04298200

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31/03/2021 Total £	31/03/2020 Total £
Fixed Assets						
Tangible assets	7	203,667	-	39,734	243,401	60,616
Current Assets						
Cash at bank and in hand	8	256,922	267,998	-	524,920	327,327
Debtors	9	10,223	-	-	10,223	16,096
Total Current Assets		267,145	267,998	-	535,143	343,423
Creditors: amounts falling due within one year	10	69,756	70,224	-	139,980	37,512
NET CURRENT ASSETS		197,389	197,774	-	395,163	305,911
TOTAL ASSETS less current liabilities		401,056	197,774	39,734	638,564	366,527
NET ASSETS		401,056	197,774	39,734	638,564	366,527
Funds of the Charity						
General Funds		401,056	197,774	-	598,830	296,141
Designated Funds	11	-	-	-	-	-
Restricted Funds	12	-	-	39,734	39,734	70,386
Total Funds		401,056	197,774	39,734	638,564	366,527

Directors' Responsibilities:

The directors are satisfied that for the year ended on 31st March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 23.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the

Signed on their behalf by Director

Print Name:



Digitally signed by

Jonathan Wilkins

Date: 2021.09.13

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**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

Basis of preparation:

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)).

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

Citygate Community Projects meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

The charity has opted to use the natural classification of categories in its accounts.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors

No material prior year error have been identified in the reporting period

1. ACCOUNTING POLICIES

The particular accounting policies adopted are set out below.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

Tax reclaims on Donations and Gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual Income and Performance Related Grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Gifts in Kind

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government Grants

The charity has not received government grants in the reporting period.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Donated Services and Facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Employee benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Fixed Assets

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance basis over their estimated useful lives. The rates applied per annum are as follows:

Equipment	25%
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No depreciation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

2. INCOME AND ENDOWMENTS FROM:

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Donations and Legacies						
Gifts and Donations		95,465	-	-	95,465	59,790
Gift Aid Tax Recoverable		1,320	-	-	1,320	1,106
Grants from Trusts and Foundations	12	205,178	-	45,546	250,724	143,113
Corporate Giving		63,476	-	-	63,476	-
Grants (FareShare)		138,877	-	-	138,877	155,523
Grants (Waste and Resources Action Programme)		168,278	-	-	168,278	-
Statutory and European Funding		38,576	-	-	38,576	59,708
		711,170	-	45,546	756,716	419,240
b) Charitable Activities						
Administrative Fees (CFM)		124,400	-	-	124,400	114,341
Events Income		-	-	-	-	215
Hire Income		-	-	-	-	4,367
Intern Placement		1,260	-	-	1,260	-
Training Income		4,500	-	-	4,500	-
		130,160	-	-	130,160	118,923
c) Other Trading Activities						
Fundraising		-	-	-	-	-
		-	-	-	-	-
d) Investments						
Dividends and Interest		4	-	-	4	-
		4	-	-	4	-
e) Other						
Sundry and Miscellaneous Income		241	-	-	241	-
		241	-	-	241	-

3. INTANGIBLE INCOME

The value of the food handled by FareShare Sussex has been incorporated into the notes to the accounts only. Further information is given in note 13.

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

4. EXPENDITURE ON:

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Raising Funds						
Advertising and Marketing		-	-	-	-	1,768
Fundraising		1,725	-	-	1,725	949
Salaries and Wages	14	12,288	-	-	12,288	14,646
		14,013	-	-	14,013	17,363
b) Charitable Activities						
<u>Furthering charity aims</u>						
Cleaning Costs		7,255	-	-	7,255	2,786
Depreciation Expense		26,292	-	14,932	41,224	18,855
Equipment Costs		11,784	-	-	11,784	6,140
Health & Safety Costs		3,654	-	1,460	5,114	2,302
Insurance Costs		3,273	-	-	3,273	3,490
Memberships, Licences & Subscriptions		8,566	-	-	8,566	2,220
Motor Vehicle Expenses		1,829	-	-	1,829	444
Motor Vehicle Fuel Costs		14,686	-	-	14,686	14,039
Motor Vehicle Hire Costs		21,931	-	13,546	35,477	59,947
Motor Vehicle Repairs		7,365	-	-	7,365	4,352
Motor Vehicle Insurance		8,904	-	-	8,904	6,491
Pest Control Costs		377	-	-	377	1,130
Premises General Expenses		5,688	-	-	5,688	5,376
Printing, Postage & Stationery		2,959	-	-	2,959	3,090
Rent & Rates		42,530	-	12,000	54,530	54,293
Repairs and Maintenance		11,061	-	3,136	14,197	-
Salaries & Wages	14	299,401	-	15,000	314,401	184,443
Staff Wellbeing		822	-	-	822	983
Telephone Costs		5,930	-	-	5,930	3,903
Training Costs		7,013	-	-	7,013	3,318
Travel & Subsistence		458	-	-	458	2,194
Utility Costs		8,647	-	-	8,647	8,177
Volunteers Expenses		17,966	-	3,540	21,506	12,826
Waste Collections Costs		8,247	-	-	8,247	3,999
<u>Charity governance</u>						
Finance & Admin Fees		6,000	-	-	6,000	8,742
Independent Examination Fee		2,551	-	-	2,551	1,381
Legal & Professional Fees		1,882	-	-	1,882	13
		537,070	-	63,614	600,684	414,934
c) Other						
Sundry Expenses		386	-	-	386	197
		386	-	-	386	197

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

5. SUPPORT AND GOVERNANCE COSTS

	Support	Governance	Total
	£	£	£
Office and administration	7,882	-	7,882
Independent examiners fees	-	1,500	1,500
	<u>7,882</u>	<u>1,500</u>	<u>9,382</u>

6. DETAILS OF CERTAIN TYPES OF EXPENDITURE

	2020/21 £	2019/20 £
Independent examiner's fees	1,500	1,209
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

7. TANGIBLE FIXED ASSETS

		General Fund Equipment £	Restricted Fund Equipment £	Total £
Cost	01-Apr-20	17,262	103,488	120,750
Additions		224,009	-	224,009
Cost at	31-Mar-21	<u>241,271</u>	<u>103,488</u>	<u>344,759</u>
Depreciation	01-Apr-20	11,312	48,822	60,134
Charge		26,292	14,932	41,224
Depreciation at	31-Mar-21	<u>37,604</u>	<u>63,754</u>	<u>101,358</u>
Net Book Value	31-Mar-21	<u>203,667</u>	<u>39,734</u>	<u>243,401</u>
Net Book Value	31-Mar-20	5,950	54,666	60,616

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2021 : Motor Vehicle Leasing Costs £33,048

31st March 2020 : Motor Vehicle Leasing Costs £22,032

8. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Cash at Bank and in Hand	256,922	267,998	-	524,920	327,327
	<u>256,922</u>	<u>267,998</u>	<u>-</u>	<u>524,920</u>	<u>327,327</u>

9. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Tax Recoverable	1,320	-	-	1,320	1,106
Prepayments	7,000	-	-	7,000	7,000
Other Debtors	1,726	-	-	1,726	7,482
Travel to Work Loan	176	-	-	176	508
	<u>10,223</u>	<u>-</u>	<u>-</u>	<u>10,223</u>	<u>16,096</u>

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Note	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Deferred Income		4,944	70,224	-	75,168	15,000
Independent Examiners Fees		1,500	-	-	1,500	1,209
Other Creditors		55,734	-	-	55,734	16,516
PAYE, NI and Student Loan Deductions		6,104	-	-	6,104	3,753
Pension Contributions		1,276	-	-	1,276	836
Agency Funds	21	198	-	-	198	198
		<u>69,756</u>	<u>70,224</u>	<u>-</u>	<u>139,980</u>	<u>37,512</u>

11. DESIGNATED FUNDS - CURRENT YEAR

	Balance 01-Apr-20 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-21 £
Salaries	-	-	-	-	-	48,000	48,000
Member Fees	-	-	-	-	-	86,580	86,580
CFM Fees	-	-	-	-	-	6,724	6,724
Covid Response Roles	-	-	-	-	-	32,000	32,000
WRAP Covid Response Support Roles	-	-	-	-	-	8,970	8,970
Brighton and Hove Carbon Fund	-	-	-	-	-	8,000	8,000
Grants from Trusts and Foundations	-	-	-	-	-	7,500	7,500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>197,774</u>	<u>197,774</u>

The closing balance of designated funds has been ringfenced by the Trustees for the purposes shown above. Designated funds are wholly represented by cash reserves £267,998 less deferred income (creditors) of £70,224 of the charity.

11a). DESIGNATED FUNDS - PREVIOUS YEAR

The charity did not hold any designated funds during the previous financial period.

12. RESTRICTED FUNDS - CURRENT YEAR

	Balance 01-Apr-20 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-21 £
Cold Room	15,720	-	-	3,136	-	(12,584)	-
Cold Room - Capital Funded Fixed Assets	51,854	-	-	-	14,230	-	37,624
Cold Room - Fixed Assets	2,689	-	-	-	671	-	2,018
Covid PPE	-	5,000	-	5,000	-	-	-
Equipment - Fixed Assets	123	-	-	-	31	-	92
Nature Through Nurture	-	5,000	-	5,000	-	-	-
Rent and Unit Costs	-	12,000	-	12,000	-	-	-
Salaries	-	10,000	-	10,000	-	-	-
Van	-	13,546	-	13,546	-	-	-
	<u>70,386</u>	<u>45,546</u>	<u>-</u>	<u>48,682</u>	<u>14,932</u>	<u>(12,584)</u>	<u>39,734</u>

The restricted funds have been spent in accordance with the purpose they were given. The closing balance of restricted funds at 31st March 2021 is wholly represented by the fixed assets (£39,734) of the charity.

The transfer between funds of £12,584 represents unspent restricted funds carried forward from 2019/20 which were given for coldroom expenditure and were spent in 2020/21 towards the purchase of coldroom equipment, which has been capitalised as a general fund fixed asset for ongoing use by the charity.

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

12a) RESTRICTED FUNDS - PREVIOUS YEAR

	Balance 01-Apr-19 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-20 £
Cold Room	3,136	13,202	-	618	-	-	15,720
Cold Room - Capital Funded Fixed Assets	43,478	24,311	24,311	-	15,935	-	51,854
Cold Room - Fixed Assets	3,584	-	-	-	895	-	2,689
Equipment - Fixed Assets	164	-	-	-	41	-	123
Rent and Unit Costs	-	10	-	10	-	-	-
Salaries	-	95,500	-	95,500	-	-	-
Van	-	46,863	-	46,863	-	-	-
	50,362	179,886	24,311	142,991	16,871	-	70,386

The restricted funds have been spent in accordance with the purpose they were given. The closing balance of restricted funds at 31st March 2020 is wholly represented by fixed assets (£54,666) and cash reserves (£15,720) of the charity less deferred income (£15,000) which relates to the 2020/21 financial year.

13. INTANGIBLE INCOME

In addition to the income shown in the Statement of Financial Activities, there is the food supplied by retailers, food manufacturers and consumers to FareShare Sussex.

Based on advice from FareShare UK and professional advisers, including MHA Carpenter Box, the food supplied, stored and distributed from and to third parties has been treated as 'intangible income'. Full details including weight, value and assumption for valuation are fully disclosed below.

	Weight kg	Value £
Stocks of Food at 1.4.20	68,540	115,147
Donated Food	1,573,970	2,644,270
Distributed Food	(1,538,660)	(2,584,949)
Disposed as waste	(17,860)	(30,005)
Stocks of Food at 31.3.21	85,990	144,463

The estimated cost of food has been calculated by weight at an average cost as calculated by the Trussell Trust of £1.68 per kg.

14. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY PERSONNEL

	2020/21 £	2019/20 £
Gross Wages and Salaries	302,119	186,728
Employer's National Insurance Costs	22,660	12,184
Less HMRC Incentive	(4,000)	(3,000)
Employer's Pension Contributions	5,910	3,177
	326,689	199,089

Employees who were engaged in each of the following activities:

	2020/21		2019/20	
	Start of year Number	End of year Number	Start of year Number	End of year Number
Costs of generating funds/fund raising	0.5	0.51	0.5	0.5
Activities in furtherance of organisation's objects	9.37	12.73	7.5	9.37

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

The key management personnel of the charity comprise the Trustees/Directors and the Leadership Team. No Trustees/Directors received remuneration. The total employee benefits (including employer national insurance and employer pension contributions) of key management personnel of the charity were £36,650 (2019/20: £36,623).

The charity operates a government backed defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The amount charged in the financial year end 31st March 2021 was £5,910 (2019/20: £3,177). The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs.

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

15. DIRECTORS AND OTHER RELATED PARTIES

	2020/21	2019/20
Number of Directors who were paid expenses	-	-
Total amount paid	£ -	£ -

No payments were made to Directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a Director or any person connected with them.

Three Directors donated a combined total of £690 to the charity during this financial year (2019/20: £960).

16. MOVEMENT IN FUNDS

The Company is Limited by Guarantee (04298200) and is a Charity registered with the Charity Commission (1093245) and does not have a Share capital and has no income subject to Corporation Tax.

<u>Current year movement in funds</u>	At 01-Apr-20 £	Net movement in funds £	Transfers btw funds £	At 31-Mar-21 £
Unrestricted Funds				
General Funds	296,141	290,105	(185,190)	401,056
Designated Funds	-	-	197,774	197,774
Restricted Funds				
Restricted Funds	70,386	(18,068)	(12,584)	39,734
TOTAL FUNDS	<u>366,527</u>	<u>272,037</u>	<u>-</u>	<u>638,564</u>

Net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
Unrestricted Funds			
General Funds	841,575	(551,470)	290,105
Designated Funds	-	-	-
Restricted Funds			
Restricted Funds	45,546	(63,614)	(18,068)
TOTAL FUNDS	<u>887,121</u>	<u>(615,084)</u>	<u>272,037</u>

<u>Comparatives for movement in funds</u>	At 01-Apr-19 £	Net movement in funds £	Transfers btw funds £	At 31-Mar-20 £
Unrestricted Funds				
General Funds	210,496	85,645	-	296,141
Designated Funds	-	-	-	-
Restricted Funds				
Restricted Funds	50,362	20,024	-	70,386
TOTAL FUNDS	<u>260,858</u>	<u>105,669</u>	<u>-</u>	<u>366,527</u>

Net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
Unrestricted Funds			
General Funds	358,277	(272,632)	85,645
Designated Funds	-	-	-
Restricted Funds			
Restricted Funds	179,886	(159,862)	20,024
TOTAL FUNDS	<u>538,163</u>	<u>(432,494)</u>	<u>105,669</u>

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

17. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

18. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. Further detail is provided in the Annual report.

19. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Annual report.

20. EVENTS AFTER THE END OF THE REPORTING PERIOD

There are no events that require disclosure.

21. AGENCY FUNDS

During the previous financial year, Citygate Community Projects received funds on behalf of City Gate Church UK (registered charity number 1117985), which were still held in its bank account at 31st March 2021. These funds will be paid over to City Gate Church UK in the following financial year.

The amounts received and paid over were:

	£
Amount received in FY 31.3.20	374
Amount paid over in FY 31.3.20	<u>(176)</u>
Amount held at 31.3.20	<u>198</u>
Amount held at 31.3.21	<u>198</u>

**CITYGATE COMMUNITY PROJECTS
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2021**

		2020/21 £	2019/20 £
Cash used in operating activities	(a)	421,598	144,405
Cash used from investing activities			
Interest income		4	-
Purchase of tangible fixed assets		(224,009)	(24,311)
Cash provided by (used in) investing activities		(224,005)	(24,311)
Cash flows from financing activities			
Introduction/(Repayment) of long term borrowing		-	-
Cash used in financing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		197,593	120,094
Cash and cash equivalents at the start of the year		327,327	207,233
TOTAL cash and cash equivalents at the end of the year	(b)	524,920	327,327

(a) Reconciliation of net movement in funds to net cash flow from operating activities

	2020/21 £	2019/20 £
Net movement in funds	272,037	105,669
Add back depreciation charge	41,224	18,855
Deduct interest income shown in investing activities	(4)	-
Decrease/(increase) in debtors	5,873	(4,098)
Increase/(decrease) in creditors	102,468	23,979
	421,598	144,405

Net cash used in operating activities

(b) Analysis of cash and cash equivalents

	2020/21 £	2019/20 £
Cash at bank and in hand	524,920	327,327
Total cash and cash equivalents	524,920	327,327

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2021.

As the charity's trustees (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow Member of the Association of Independent Examiners.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: J Irvin Smith FCIE

Date: 13th September 2021

Independent Examiners Ltd
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